

Fiscal Year Budget

July 1, 2007 to June 30, 2008

Adopted – June 19, 2007

Poquoson City Council

Mr. Gordon C. Helsel, Jr., *Mayor*

Mr. Arthur V. Holloway, *Vice Mayor*

Mr. Carey L. Freeman

Mr. Herbert R. Green, Jr.

Mr. W. Eugene Hunt, Jr.

Mr. Frank A. Kreiger

Mr. Tom Meree



Poquoson City School Board

Mr. Clifford T. Bowen, *Chair*

Ms. John Costulis, *Vice Chair*

Ms. Deborah A. Banton

Ms. Kerry Y. Knowlton

Ms. Constance B. Sledd

Ms. Regina P. Wightman

Ms. Beth Ann Wilson



Superintendent's Administrative Staff

Dr. Jonathan Lewis,

Superintendent of Schools

Dr. Marilyn Barr,

Assistant Superintendent of Instruction

Ms. Janet Brown,

Executive Director of Business/Finance & Clerk of the Board

Ms. Doris Feltman,

Director of Student Services

Ms. Jodi King,

Director of Elementary Programs

Ms. Judith McDowell,

Director of Secondary Programs

Mr. Gregg Gustafson,

Director of Technology



Poquoson City Public Schools
Operating Budget 2007-2008

Enclosed is the 2007-2008 budget for Poquoson City Schools. It reflects an increase in State funding in this second year of the biennium budget cycle of \$297,286 or 2.4% and an increase in local contribution of \$394,000 or about 5%. This budget projects total receipts and expenditures of \$21,995,206, an increase of \$777,471 or about 3.66% above the current year's budget.

This budget reflects the School Board's continued commitment to attract and retain the best teachers by including a 3% salary increase for all staff. Adjustments to the paraprofessionals' salary scale will result in an average 14% increase.

This budget includes funds to cover increased costs in VRS and retiree health care credit costs for classified staff.

It is projected that this budget will serve an average daily membership (ADM) of 2572 students. The table on the following page reflects this year's September 30 enrollment figures and projected enrollment figures for September 30, 2007. We project our ADM (the average daily membership of students from September through March 30) this year to be approximately 2570, so we have selected the 2572 figure for our revenue projection based on our belief that next year's enrollments will closely mirror our experience this year.



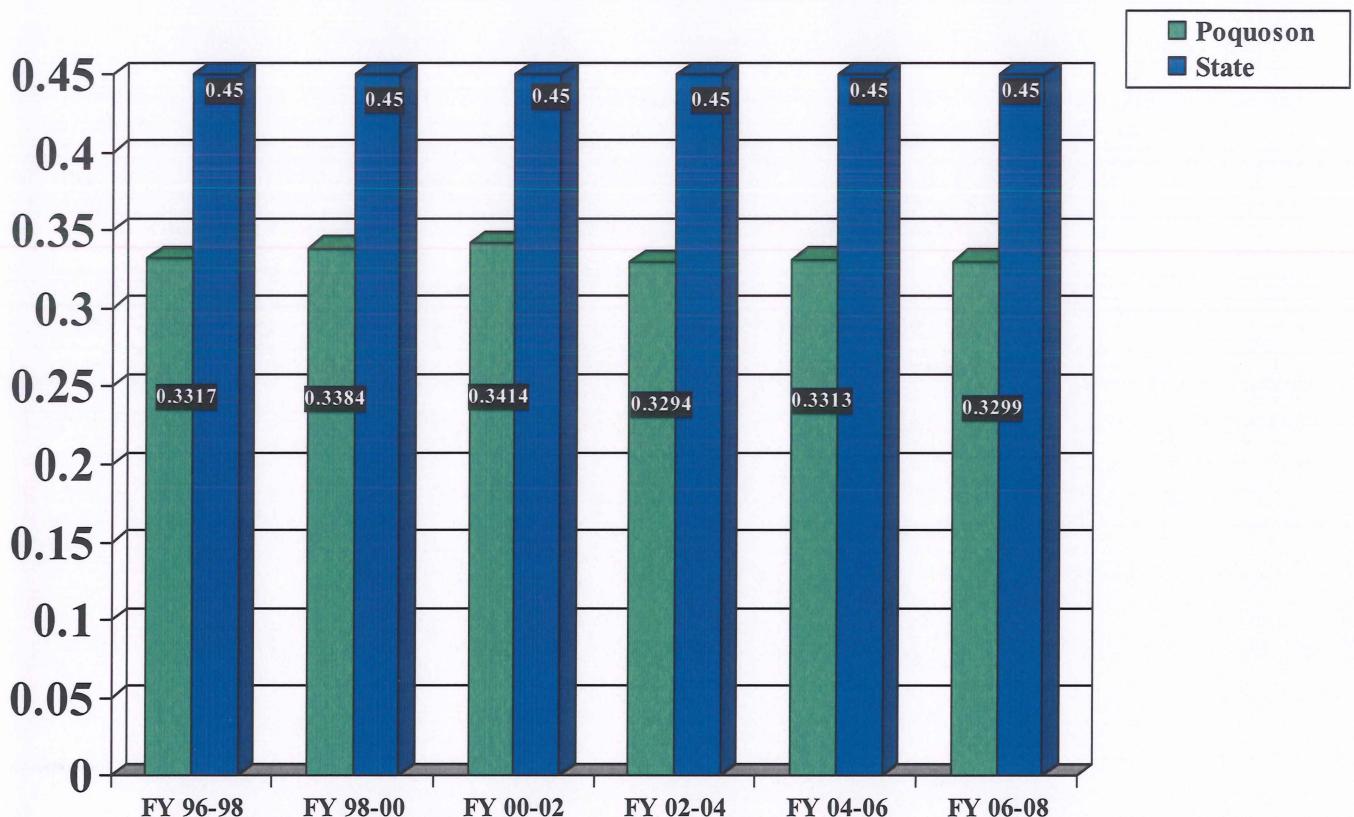
Membership Projections

| | 2005/2006 | 2005/2006 | 2006/2007 | 2006/2007 | 2007/2008 |
|--|-------------|-------------|-------------|-------------|-------------|
| Grade | Projected | Actual | Projected | Actual | Projected |
| K | 153 | 143 | 150 | 155 | 150 |
| 1 | 152 | 167 | 163 | 141 | 162 |
| 2 | 178 | 182 | 167 | 172 | 149 |
| Total | 483 | 492 | 480 | 468 | 461 |
| | | | | | |
| 3 | 166 | 165 | 186 | 185 | 178 |
| 4 | 168 | 175 | 169 | 173 | 188 |
| 5 | 191 | 188 | 179 | 188 | 178 |
| Total | 525 | 528 | 534 | 546 | 544 |
| | | | | | |
| 6 | 216 | 209 | 200 | 202 | 202 |
| 7 | 216 | 219 | 215 | 215 | 209 |
| 8 | 218 | 218 | 225 | 230 | 224 |
| Total | 650 | 646 | 640 | 647 | 635 |
| | | | | | |
| 9 | 238 | 248 | 220 | 232 | 238 |
| 10 | 223 | 210 | 248 | 240 | 238 |
| 11 | 243 | 234 | 215 | 210 | 244 |
| 12 | 223 | 215 | 233 | 233 | 212 |
| Total | 927 | 907 | 916 | 915 | 932 |
| Division Wide | 2585 | 2573 | 2570 | 2576 | 2572 |
| | | | | | |
| 2007/2008 budget based on enrollment of 2572 | | | | | |



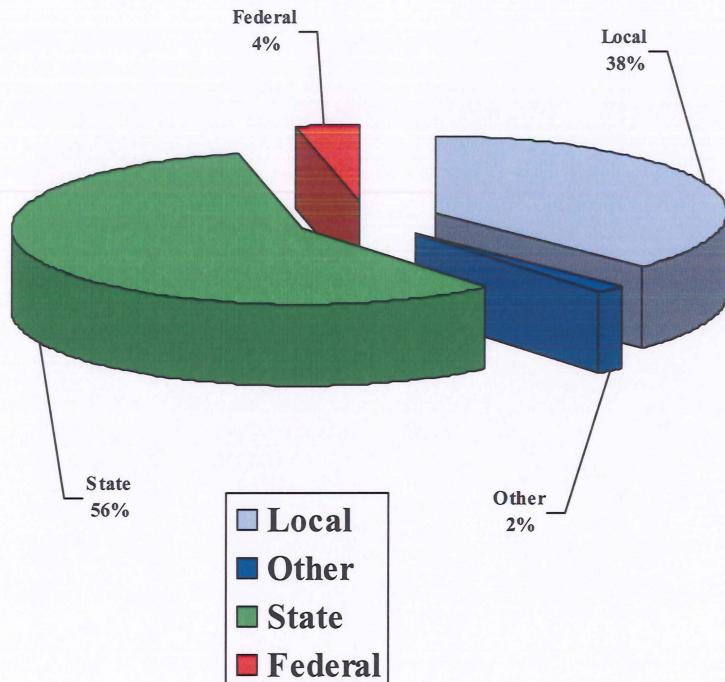
COMPOSITE INDEX

Measure of Local Wealth FY 96-98 through FY 06-08



- The Composite Index is a significant factor in determining the amount of State revenue that Poquoson City Schools receives. The Composite Index is intended to be a measure of the locality's ability to fund education. With every biennium, the State re-computes the local composite index. In effect, an increase in the composite index results in a shift in funding from State to locality. The composite index determines the minimum amount that a locality must provide for public education by law; however, virtually all divisions in the state provide funding for their schools in excess of the required minimums. Poquoson provides significantly more funding than required by law.

Revenue 2007 - 2008



- Local \$ 8,274,000
 - Other \$ 338,088
 - State \$12,589,084
 - Federal \$ 794,034
-
- Total \$21,995,206

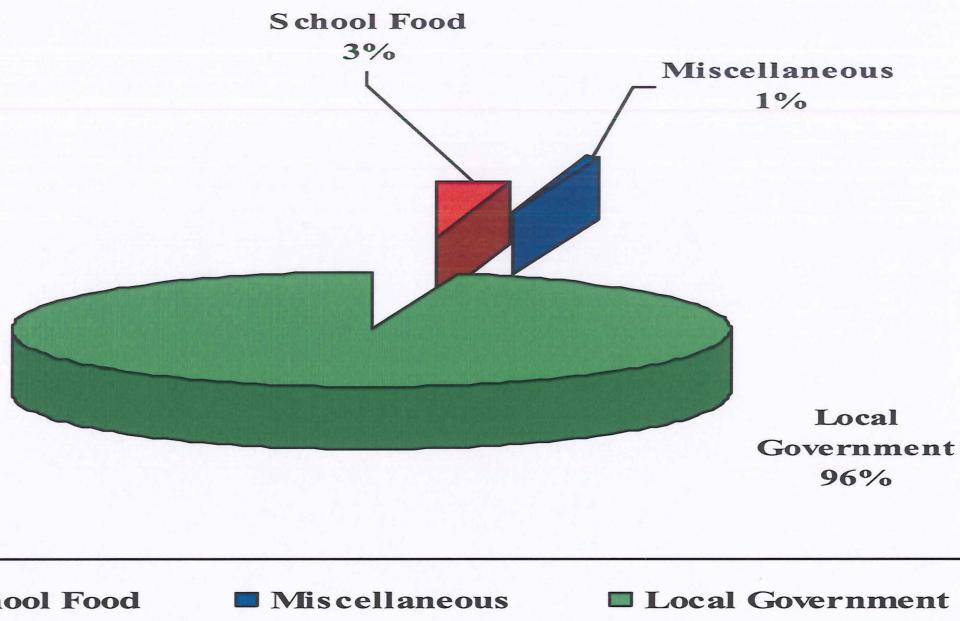
Total Increases

2007 - 2008 Budget

- Total Local Increase \$394,000 - 5%
- Other Local Funds \$28,966
- Total State Increase \$ 297,286 - 2.4%
- Total Federal Increase \$57,220 - 7.8%
- Total Budget Increase \$ 777,471 - 3.66%



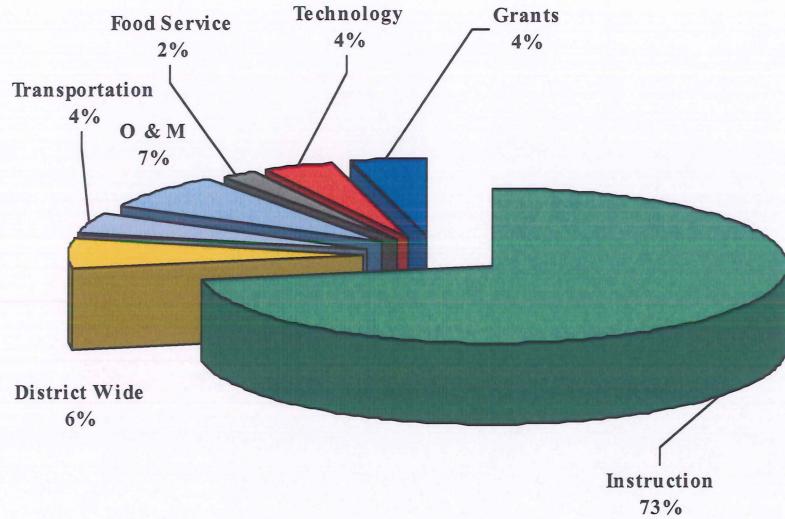
Total Local/Other Revenue 2007 - 2008



- School Food \$293,088
- Miscellaneous \$45,000
- Government \$8,274,000

- Total Local \$8,612,088

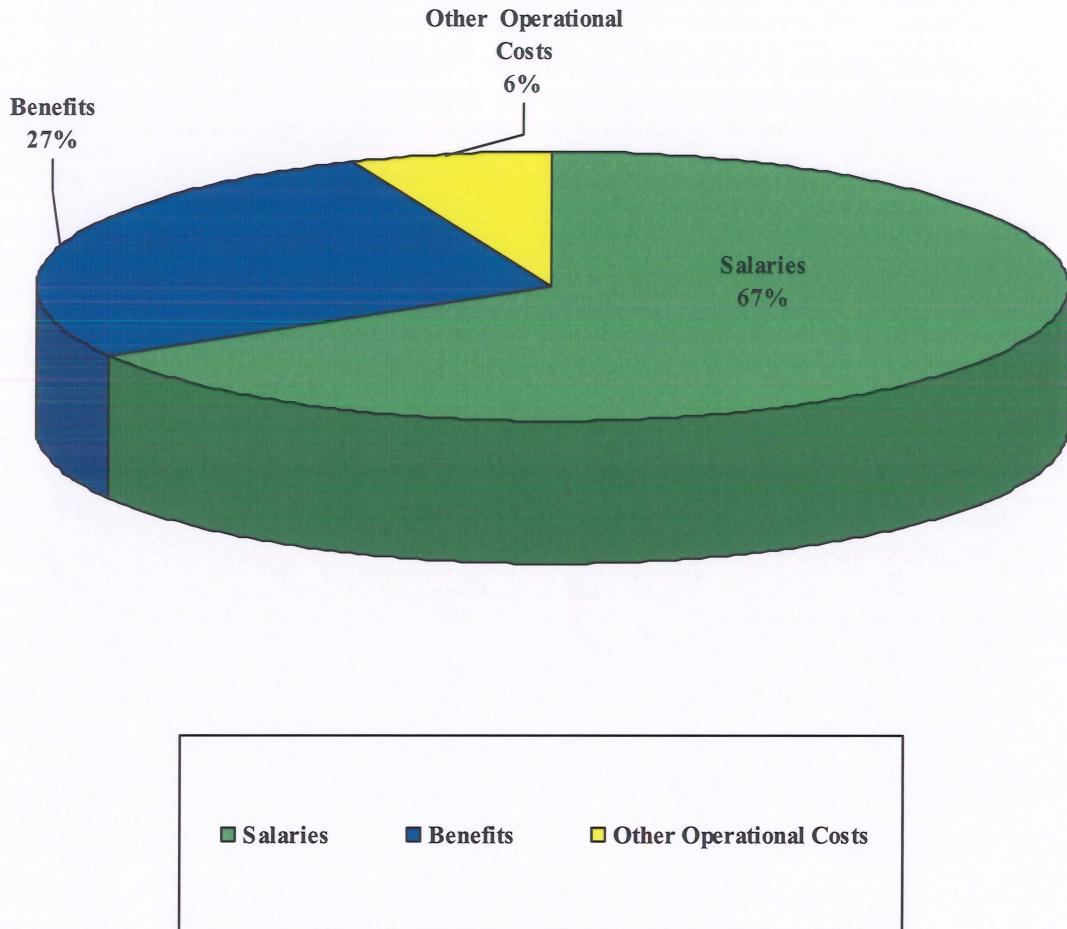
Expenditures for 2007 - 2008



| | | |
|---------------|-----------------|------------------|
| ■ Instruction | ■ District Wide | ■ Transportation |
| ■ O & M | ■ Food Service | ■ Technology |
| ■ Grants | | |

- | | |
|-------------------------|------------------|
| • Instruction | \$15,894,241 |
| • District Wide | \$1,349,085 |
| • Transportation | \$941,551 |
| • Operation/Maintenance | \$1,613,169 |
| • Food Service | \$423,645 |
| • Technology | \$866,747 |
| • Grants | <u>\$906,767</u> |
| • Total Expenses | \$21,995,206 |

Budget Increases for 2007 - 2008



- All Salaries \$ 515,710
- Benefits (VRS, GL, FICA and Retiree Health Care Credit) \$ 212,237
- Health Insurance – level \$ 0
- Other Operational Costs \$ 49,524

- Total Expenses \$ 777,471

Summary of Increases for 2007 - 2008

- 3% salary increase for teachers
- 3% salary increase for other staff
- Adjustments to Paraprofessional pay scale
- Health insurance level funding
- VRS at 16.46%
- Group Life Insurance Premiums at 1.00%
- Other instructional and operational costs
- Retiree Health Care Credit for classified staff

POQUOSON CITY SCHOOLS
2007 / 2008 BUDGET

LOCAL REVENUE

PAGE 1

| CODE | BUDGET FUNCTION | 2005/2006 RECEIVED | 2006/2007 ESTIMATED | 2007/2008 PROJECTED | + INCREASE (-DECREASE) | % |
|--------------------------|----------------------------|-----------------------|------------------------|------------------------|---------------------------|-------------|
| 1612020 | DRIVER EDUCATION | \$ - | \$ - | \$ - | \$ - | - 0.0% |
| 1612021 | ATHLETIC PARTICIPATION | \$ - | \$ - | \$ - | \$ - | - 0.0% |
| 1612040 | SCHOOL FOOD SERVICE | \$ 183,464 | \$ 274,122 | \$ 293,088 | \$ 18,966 | 6.9% |
| 1899120 | MISCELLANEOUS | \$ 46,330 | \$ 35,000 | \$ 45,000 | \$ 10,000 | 28.6% |
| 1899121 | IN-SCHOOL PAYROLL RECEIPTS | \$ 86,802 | \$ - | \$ - | \$ - | 0.0% |
| 1899125 | HURRICANE ISABEL | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 5105000 | OPERATION | \$ 7,456,200 | \$ 7,880,000 | \$ 8,274,000 | \$ 394,000 | 5.0% |
| 5105011 | CITY FUND BALANCE | \$ 98,904 | \$ - | \$ - | \$ - | 0.0% |
| TOTAL LOCAL FUNDS | | \$ 7,871,701 | \$ 8,189,122 | \$ 8,612,088 | \$ 422,966 | 5.2% |

Revenue is based on a student enrollment of 2572

POQUOSON CITY SCHOOLS
2007 / 2008 BUDGET

| CODE | STATE REVENUE BUDGET FUNCTION | 2005/2006 RECEIVED | 2006/2007 ESTIMATED | 2007/2008 PROJECTED | + INCREASE (-DECREASE) | PAGE 2 % |
|---------|--|-----------------------|------------------------|------------------------|---------------------------|-------------|
| 2402020 | BASIC AID | \$ 6,609,994 | \$ 7,243,711 | \$ 7,344,004 | \$ 100,293 | 1.4% |
| 2402030 | GED FUNDING / ISAEP FUNDING | \$ 7,859 | \$ 7,859 | \$ 7,859 | \$ - | 0.0% |
| 2402040 | REMEDIAL SUMMER SCHOOL | \$ 28,968 | \$ 33,406 | \$ 33,325 | \$ (81) | -0.2% |
| 2402050 | FOSTER CARE - REGULAR | \$ 2,030 | \$ - | \$ - | \$ - | 0.0% |
| 2402070 | GIFTED & TALENTED SOQ | \$ 65,093 | \$ 70,608 | \$ 70,663 | \$ 55 | 0.1% |
| 2402080 | REMEDIAL SOQ/Preven/Interven/Remediation | \$ 17,130 | \$ 20,666 | \$ 20,682 | \$ 16 | 0.1% |
| 2402090 | ENROLLMENT LOSS | \$ 96 | \$ - | \$ - | \$ - | 0.0% |
| 2402110 | COMPENSATION SUPPLEMENT | \$ 126,760 | \$ 172,216 | \$ 439,492 | \$ 267,276 | 155.2% |
| 2402120 | SPECIAL EDUCATION SOQ | \$ 758,848 | \$ 533,869 | \$ 534,284 | \$ 415 | 0.1% |
| 2402130 | COMPOSITE INDEX | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2402140 | TEXTBOOK PAYMENTS | \$ 108,123 | \$ 172,698 | \$ 172,832 | \$ 134 | 0.1% |
| 2402150 | SCHOOL NUTRITION | \$ - | \$ 9,549 | \$ 9,605 | \$ 56 | 0.6% |
| | SCHOOL BREAKFAST | \$ 1,848 | \$ 6,822 | \$ 5,775 | \$ (1,047) | -15.3% |
| 2402160 | SOL TEACHER TRAINING | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2402170 | VOCATIONAL EDUCATION SOQ | \$ 104,491 | \$ 125,717 | \$ 125,815 | \$ 98 | 0.1% |
| 2402180 | VOCATIONAL ED / ADULT ED | \$ - | \$ 1,348 | \$ 1,348 | \$ - | 0.0% |
| 2402210 | SOCIAL SECURITY INSTRUCTION | \$ 340,882 | \$ 361,653 | \$ 361,934 | \$ 281 | 0.1% |
| 2402230 | TEACHER RETIREMENT INSTRUCTION | \$ 320,326 | \$ 458,094 | \$ 520,496 | \$ 62,402 | 13.6% |
| 2402280 | EARLY READING INTERVENTION | \$ 6,948 | \$ 7,360 | \$ 11,040 | \$ 3,680 | 50.0% |
| 2402330 | LOTTERY | \$ 412,690 | \$ 400,970 | \$ 380,876 | \$ (20,094) | -5.0% |
| | ADDITIONAL LOTTERY | \$ - | \$ 16,274 | \$ - | \$ (16,274) | 100.0% |
| 2402410 | GROUP LIFE INSTRUCTION | \$ - | \$ 20,666 | \$ 18,958 | \$ (1,708) | 100.0% |
| 2402460 | HOMEBOUND | \$ 5,903 | \$ 4,086 | \$ 3,824 | \$ (262) | -6.4% |
| 2402470 | HEALTH INCENTIVE FUND | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2402480 | SPECIAL ED REGIONAL PROGRAM | \$ 117,663 | \$ 182,610 | \$ 204,181 | \$ 21,571 | 11.8% |
| 2402510 | CAREER & TECHNICAL EDUCATION | \$ - | \$ 20,727 | \$ 12,154 | \$ (8,573) | -41.4% |
| 2402520 | VOCATIONAL ED EQUIPMENT | \$ 4,138 | \$ - | \$ - | \$ - | 0.0% |
| 2402530 | VOCATIONAL ED CAT/OCUPATIONAL | \$ 7,252 | \$ - | \$ - | \$ - | 0.0% |
| 2402590 | FOSTER CARE - SP. ED. | \$ 4,570 | \$ 11,156 | \$ 12,089 | \$ 933 | 100.0% |
| 2402650 | AT RISK SOQ | \$ 4,888 | \$ 7,745 | \$ 7,751 | \$ 6 | 0.1% |
| 2402720 | ALTERNATIVE ED PAYMENTS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2402740 | SOL REMEDIATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2402750 | PRIMARY CLASS SIZE | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2402810 | AT RISK 4 YEAR OLDS | \$ - | \$ 19,098 | \$ - | \$ (19,098) | -100.0% |
| 2402901 | TEACHER MENTOR PROGRAM | \$ 2,501 | \$ - | \$ - | \$ - | 0.0% |
| 2402990 | ENGLISH AS 2ND LANGUAGE / OTHER | \$ 136 | \$ 12,850 | \$ 9,666 | \$ (3,184) | -24.8% |
| 2403060 | SCHOOL CONSTRUCTION | \$ 135,776 | \$ 135,435 | \$ 135,390 | \$ (45) | 0.0% |
| 2403080 | STATE SALES TAX | \$ 1,796,214 | \$ 2,412,755 | \$ 2,283,664 | \$ (129,091) | -5.4% |
| 2404000 | OTHER STATE FUNDS | \$ 10,023 | \$ - | \$ 27,595 | \$ 27,595 | 0.0% |
| 2404050 | SOL ALGEBRA READINESS | \$ 3,571 | \$ 3,770 | \$ 5,610 | \$ 1,840 | 48.8% |
| 2404100 | TECHNOLOGY RESOURCE ASSISTANTS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2404620 | SCHOOL REPORT CARD | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4104050 | VPSA FUNDING FOR TECHNOLOGY | \$ 7,349 | \$ 154,000 | \$ 154,000 | \$ - | 0.0% |
| | VPSA CARRY-OVER FUNDS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL STATE FUNDS | \$ 11,012,070 | \$ 12,627,718 | \$ 12,914,912 | \$ 287,194 | 2.3% |
| | remove School Construction | \$ 135,776 | \$ 135,435 | \$ 135,390 | \$ 45 | 0.0% |
| | remove 50% of Lottery funds | \$ 206,345 | \$ 200,485 | \$ 190,438 | \$ 10,047 | 5.0% |
| | revised total | \$ 10,669,949 | \$ 12,291,798 | \$ 12,589,084 | \$ 297,286 | 2.4% |

POQUOSON CITY SCHOOLS
2007 / 2008 BUDGET

FEDERAL REVENUE

| CODE | BUDGET FUNCTION | 2005/2006 RECEIVED | 2006/2007 ESTIMATED | 2007/2008 PROJECTED | + INCREASE (-DECREASE) | PAGE 3 % |
|--|-----------------------|-----------------------|------------------------|------------------------|---------------------------|-----------------|
| 10.553 | SCHOOL FOOD BREAKFAST | \$ 15,956 | | \$ 7,327 | \$ 7,327 | 100.0% |
| 10.555 | SCHOOL FOOD PROGRAM | \$ 102,828 | \$ 59,050 | \$ 111,832 | \$ 52,782 | 89.4% |
| 84.010 P.L. 89-10 - TITLE I | | \$ 73,527 | \$ 74,458 | \$ 73,700 | \$ (758) | -1.0% |
| 84.027 P.L. 105-17 - TITLE VI-B | | \$ 246,300 | \$ 381,193 | \$ 380,412 | \$ (781) | -0.2% |
| TITLE VI-B CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.0271 SLIVER GRANT | | \$ 18,555 | \$ - | \$ - | \$ - | 0.0% |
| SLIVER GRANT CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.0272 ASSISTIVE TECHNOLOGY | | \$ 2,434 | \$ - | \$ - | \$ - | 0.0% |
| 84.0481 CARL PERKINS / DISADV. HANDICAP. | | \$ 18,149 | \$ 15,442 | \$ 17,995 | \$ 2,553 | 16.5% |
| 84.173 PRESCHOOL HANDICAPPED GRANT | | \$ 1,616 | \$ 12,240 | \$ 12,238 | \$ (2) | 0.0% |
| PRESCHOOL GRANT CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| PRESCHOOL GRANT 2004/2006 | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.186 DRUG FREE SCHOOLS | | \$ 5,458 | \$ 5,126 | \$ 5,126 | \$ - | 0.0% |
| DRUG FREE CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.281 TITLE II - A | | \$ 45,644 | \$ 52,039 | \$ 51,454 | \$ (585) | -1.1% |
| TITLE II CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.282 TITLE II - D | | \$ 1,995 | \$ 1,995 | \$ 1,307 | \$ (688) | -34.5% |
| TITLE II - D CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.293 FOREIGN LANGUAGE "FLAP" GRANT | | \$ 90,229 | \$ - | \$ - | \$ - | 0.0% |
| FLAP GRANT CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.298 TITLE V | | \$ 6,377 | \$ 5,271 | \$ 2,643 | \$ (2,628) | -49.9% |
| TITLE V - CARRYOVER | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.369 CALCULATOR GRANT | | \$ 1,460 | \$ - | \$ - | \$ - | 0.0% |
| 84.841 P.L. 874 - IMPACT AID | | \$ 113,908 | \$ 130,000 | \$ 130,000 | \$ - | 0.0% |
| 3302990 OTHER FUNDS | | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 84.330 AP GRANT | | \$ 104 | \$ - | \$ - | \$ - | 0.0% |
| TOTAL FEDERAL FUNDS | | \$ 744,540 | \$ 736,814 | \$ 794,034 | \$ 57,220 | 7.8% |

**POQUOSON CITY SCHOOLS
2007 / 2008 BUDGET**

SUMMARY OF REVENUE

PAGE 4

| BUDGET FUNCTION | 2006/2007 | 2007/2008 | INCREASE | PERCENT |
|---------------------|---------------|---------------|------------|---------|
| Total Local Funds | \$ 8,189,122 | \$ 8,612,088 | \$ 422,966 | 5.16% |
| Total State Funds | \$ 12,291,798 | \$ 12,589,084 | \$ 297,286 | 2.42% |
| Total Federal Funds | \$ 736,814 | \$ 794,034 | \$ 57,220 | 7.77% |
| | \$ 1 | | | |
| Total Revenue | \$ 21,217,735 | \$ 21,995,206 | \$ 777,471 | 3.66% |

Based on ADM of 2572

POQUOSON CITY SCHOOLS
2007 / 2008 BUDGET

SUMMARY OF EXPENDITURES

| BUDGET FUNCTION | 2006/2007 | 2007/2008 | INCREASE / DECREASE | PAGE 5 PERCENT |
|--------------------------|----------------------|----------------------|---------------------|-------------------|
| PPS EXPENDITURES - TOTAL | \$ 2,928,051 | \$ 2,984,642 | \$ 56,591 | 1.93% |
| HOMEBOUND/ELEMENTARY | \$ 6,091 | \$ 6,091 | \$ - | 0.00% |
| PES EXPENDITURES - TOTAL | \$ 2,692,403 | \$ 2,779,977 | \$ 87,574 | 3.25% |
| ENRICHMENT SUMMER SCHOOL | \$ 95,421 | \$ 295,500 | \$ 200,079 | 209.68% |
| PMS EXPENDITURES - TOTAL | \$ 3,531,127 | \$ 3,574,259 | \$ 43,132 | 1.22% |
| HOMEBOUND/SECONDARY | \$ 10,622 | \$ 10,623 | \$ 1 | 0.01% |
| PHS EXPENDITURES - TOTAL | \$ 5,674,015 | \$ 5,848,498 | \$ 174,483 | 3.08% |
| SECONDARY PROGRAMS | \$ 138,102 | \$ 339,442 | \$ 201,340 | 145.79% |
| ADULT EDUCATION | \$ 9,960 | \$ 9,884 | \$ (76) | -0.76% |
| DISTRICT WIDE-ADMIN | \$ 1,288,273 | \$ 1,012,514 | \$ (275,759) | -21.41% |
| ATTENDANCE & HEALTH | \$ 308,777 | \$ 336,571 | \$ 27,794 | 9.00% |
| TRANSPORTATION | \$ 885,629 | \$ 941,551 | \$ 55,922 | 6.31% |
| OPERATION/MAINTENANCE | \$ 1,630,977 | \$ 1,613,169 | \$ (17,808) | -1.09% |
| FOOD SERVICE | \$ 349,543 | \$ 423,645 | \$ 74,102 | 21.20% |
| TECHNOLOGY | \$ 790,797 | \$ 866,747 | \$ 75,950 | 9.60% |
| SITE ACQUISITION | \$ 10,550 | \$ 12,000 | \$ 1,450 | 13.74% |
| GRANTS | \$ 833,989 | \$ 906,767 | \$ 72,778 | 8.73% |
| REMEDIAL SUMMER SCHOOL | \$ 33,406 | \$ 33,325 | \$ (81) | -0.24% |
| TOTAL BUDGET | \$ 21,217,735 | \$ 21,995,206 | \$ 777,471 | 3.66% |

| | |
|-------------------------|----------------------|
| Instruction = | \$ 15,894,241 |
| District Wide = | \$ 1,349,085 |
| Transportation = | \$ 941,551 |
| Operation/Maintenance = | \$ 1,613,169 |
| Food Service = | \$ 423,645 |
| Technology = | \$ 866,747 |
| Grants = | \$ 906,767 |
| | \$ 1 |
| | \$ 21,995,206 |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HOMEBOUND INSTRUCTION 1.0.20.1.61230...

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| CODE | BUDGET FUNCTION | 2005/2006 | | 2006/2007 | | 2007/2008 | | + INCREASE (- DECREASE) | % |
|-----------------------------|-----------------|-----------------|-----------|--------------|-----------|--------------|-----------|----------------------------|-------------|
| | | ACTUAL | | APPROPRIATED | | PROJECTED | | | |
| 1120 INSTRUCTIONAL SALARIES | | \$ 7,363 | \$ | 5,658 | \$ | 5,658 | \$ | - | 0.0% |
| 2100 FICA BENEFITS | | \$ 563 | \$ | 433 | \$ | 433 | \$ | - | 0.0% |
| TOTAL | | \$ 7,926 | \$ | 6,091 | \$ | 6,091 | \$ | - | 0.0% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

EARLY READING INTERVENTION 1.0.21.1.60885...

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------|
| | 6000 MATERIALS | \$ 13,639 | \$ 7,360 | \$ 11,040 | \$ 3,680 | 50.0% |
| | TOTAL | \$ 13,639 | \$ 7,360 | \$ 11,040 | \$ 3,680 | 50.0% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - INSTRUCTION 1.0.21.1.61100...

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 1,083,255 | \$ 1,160,376 | \$ 1,165,725 | \$ 5,349 | 0.5% | |
| 1122 4-YEAR OLD AT RISK TEACHER | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 1151 AIDES SALARIES | \$ 174,714 | \$ 207,885 | \$ 233,179 | \$ 25,294 | 12.2% | |
| 1520 SUBSTITUTE SALARIES | \$ 37,499 | \$ 41,000 | \$ 44,500 | \$ 3,500 | 8.5% | |
| 1620 SOL RESOURCE SUPPLEMENT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 102,823 | \$ 109,199 | \$ 110,420 | \$ 1,221 | 1.1% | |
| 2210 VRS BENEFITS | \$ 169,777 | \$ 204,638 | \$ 230,260 | \$ 25,622 | 12.5% | |
| 2300 HEALTH BENEFITS | \$ 131,344 | \$ 133,601 | \$ 146,884 | \$ 13,283 | 9.9% | |
| 2400 GLI BENEFITS | \$ 2,555 | \$ 6,794 | \$ 13,989 | \$ 7,195 | 105.9% | |
| 2700 WORKER'S COMPENSATION | \$ 44,564 | \$ 44,564 | \$ 45,901 | \$ 1,337 | 3.0% | |
| 3000 OTHER INSTRUCTIONAL COST | \$ 1,514 | \$ 4,760 | \$ 3,910 | \$ (850) | -17.9% | |
| 3001 PURCHASE SERVICES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 5500 TRAVEL | \$ 2,396 | \$ 2,525 | \$ 3,000 | \$ 475 | 18.8% | |
| 6000 MATERIALS / SUPPLIES | \$ 15,319 | \$ 15,500 | \$ 15,500 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 2,089 | \$ 2,800 | \$ 2,800 | \$ - | 0.0% | |
| 8201 OTHER USE OF FUNDS/ED TV | \$ 893 | \$ 2,420 | \$ 2,420 | \$ - | 0.0% | |
| TOTAL | \$ 1,768,741 | \$ 1,936,062 | \$ 2,018,488 | \$ 82,425 | 4.3% | |

3% increase for all staff

3rd. year of proposed salary scale for Paraprofessionals

raise sub pay from \$62 to \$70

VRS rate at 16.46%

GL rate at 1%

Workers' Compensation & Liability rate increase of 3%

Governor Kaine's 4-year old At Risk Program - teacher & paraprofessional (not funded)

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - GUIDANCE 1.0.21.1.61210...

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 52,804 | \$ 55,803 | \$ 59,515 | \$ 3,712 | 6.7% | |
| 2100 FICA BENEFITS | \$ 3,987 | \$ 4,269 | \$ 4,553 | \$ 284 | 6.7% | |
| 2210 VRS BENEFITS | \$ 6,648 | \$ 8,237 | \$ 9,796 | \$ 1,560 | 18.9% | |
| 2300 HEALTH BENEFITS | \$ 830 | \$ 905 | \$ 905 | \$ - | 0.0% | |
| 2400 GLI BENEFITS | \$ 99 | \$ 273 | \$ 595 | \$ 322 | 117.7% | |
| 6000 MATERIALS / SUPPLIES | \$ 1,408 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% | |
| TOTAL | \$ 65,777 | \$ 70,987 | \$ 76,864 | \$ 5,877 | 8.3% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - MEDIA 1.0.21.1.61320...

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 36,410 | \$ 39,567 | \$ 40,620 | \$ 1,053 | 2.7% | |
| 1150 AIDES SALARIES | \$ 12,610 | \$ 13,114 | \$ 14,300 | \$ 1,186 | 9.0% | |
| 2100 FICA BENEFITS | \$ 3,567 | \$ 4,030 | \$ 4,201 | \$ 171 | 4.3% | |
| 2210 VRS BENEFITS | \$ 6,172 | \$ 7,776 | \$ 9,040 | \$ 1,264 | 16.3% | |
| 2300 HEALTH BENEFITS | \$ 4,509 | \$ 5,977 | \$ 5,975 | \$ (2) | 0.0% | |
| 2400 GLI BENEFITS | \$ 92 | \$ 258 | \$ 549 | \$ 291 | 112.8% | |
| 6000 MATERIALS / SUPPLIES | \$ 3,377 | \$ 4,175 | \$ 4,175 | \$ - | 0.0% | |
| TOTALS | \$ 66,737 | \$ 74,897 | \$ 78,860 | \$ 3,963 | 5.3% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - OFFICE OF THE PRINCIPAL 1.0.21.1.61410...

PAGE 11

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|---------------------|---------------------|---------------------------|------------------------|----------------------------|--------|
| 1126 | PRINCIPAL SALARY | \$ 72,467 | \$ 75,366 | \$ 77,627 | \$ 2,261 | 3.0% |
| 1127 | ASSISTANT PRINCIPAL | \$ 66,818 | \$ 70,023 | \$ 58,000 | \$ (12,023) | -17.2% |
| 1140 | OFFICE CLERK SALARY | \$ 15,112 | \$ 17,216 | \$ 17,732 | \$ 516 | 3.0% |
| 1150 | CLERICAL SALARY | \$ 23,619 | \$ 26,486 | \$ 27,281 | \$ 795 | 3.0% |
| 2100 | FICA BENEFITS | \$ 12,347 | \$ 14,465 | \$ 13,819 | \$ (647) | -4.5% |
| 2210 | VRS BENEFITS | \$ 21,861 | \$ 27,910 | \$ 29,733 | \$ 1,824 | 6.5% |
| 2300 | HEALTH BENEFITS | \$ 20,165 | \$ 21,924 | \$ 21,925 | \$ 1 | 0.0% |
| 2400 | GLI BENEFITS | \$ 91 | \$ 927 | \$ 1,806 | \$ 880 | 95.0% |
| | TOTAL | \$ 232,481 | \$ 254,317 | \$ 247,924 | \$ (6,393) | -2.5% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.21.2.61100...

PAGE 12

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 191,642 | \$ 202,087 | \$ 164,034 | \$ (38,053) | -18.8% | |
| 1151 AIDES SALARIES | \$ 39,877 | \$ 48,629 | \$ 55,691 | \$ 7,062 | 14.5% | |
| 2100 FICA BENEFITS | \$ 17,415 | \$ 19,180 | \$ 16,809 | \$ (2,371) | -12.4% | |
| 2210 VRS BENEFITS | \$ 29,218 | \$ 37,006 | \$ 36,167 | \$ (839) | -2.3% | |
| 2300 HEALTH BENEFITS | \$ 17,865 | \$ 19,963 | \$ 14,963 | \$ (5,000) | -25.0% | |
| 2400 GLI BENEFITS | \$ 438 | \$ 1,229 | \$ 2,197 | \$ 969 | 78.9% | |
| 3000 PURCHASE / RELATED SERV. | \$ 36,100 | \$ 37,000 | \$ 37,000 | \$ - | 0.0% | |
| 3001 PRESCHOOL HANDICAPPED | \$ 1,454 | \$ 12,240 | \$ 12,238 | \$ (2) | 0.0% | |
| 3002 PRESCHOOL carryover | \$ 1,616 | \$ - | \$ - | \$ - | 0.0% | |
| 3003 PRESCHOOL GRANT - A | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 1,718 | \$ 2,760 | \$ 2,760 | \$ - | 0.0% | |
| 7000 JOINT OPERATIONS/NEW HORIZONS | \$ 30,967 | \$ 29,510 | \$ 29,510 | \$ - | 0.0% | |
| 8200 ASSISTIVE TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 368,312 | \$ 409,603 | \$ 371,369 | \$ (38,234) | -9.3% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - GIFTED & TALENTED 1.0.21.4.61100...

PAGE 13

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 33,015 | \$ 35,750 | \$ 37,269 | \$ 1,519 | 4.2% | |
| 2100 FICA BENEFITS | \$ 2,526 | \$ 2,735 | \$ 2,851 | \$ 116 | 4.2% | |
| 2210 VRS BENEFITS | \$ 4,157 | \$ 5,277 | \$ 6,134 | \$ 858 | 16.3% | |
| 2300 HEALTH MAINT. BENEFITS | \$ 519 | \$ 882 | \$ 750 | \$ (132) | -15.0% | |
| 2400 GLI BENEFITS | \$ 62 | \$ 175 | \$ 373 | \$ 198 | 112.8% | |
| 3000 STAFF DEVELOPMENT | \$ 90 | \$ 400 | \$ 400 | \$ - | 0.0% | |
| 6000 MATERIALS & SUPPLIES | \$ 420 | \$ 575 | \$ 575 | \$ - | 0.0% | |
| TOTAL | \$ 40,789 | \$ 45,794 | \$ 48,352 | \$ 2,558 | 5.6% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - GIFTED & TALENTED 1.0.21.4.61100...

PAGE 13

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|------------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 | INSTRUCTIONAL SALARIES | \$ 33,015 | \$ 35,750 | \$ 37,269 | \$ 1,519 | 4.2% |
| 2100 | FICA BENEFITS | \$ 2,526 | \$ 2,735 | \$ 2,851 | \$ 116 | 4.2% |
| 2210 | VRS BENEFITS | \$ 4,157 | \$ 5,277 | \$ 6,134 | \$ 858 | 16.3% |
| 2300 | HEALTH MAINT. BENEFITS | \$ 519 | \$ 882 | \$ 750 | \$ (132) | -15.0% |
| 2400 | GLI BENEFITS | \$ 62 | \$ 175 | \$ 373 | \$ 198 | 112.8% |
| 3000 | STAFF DEVELOPMENT | \$ 90 | \$ 400 | \$ 400 | \$ - | 0.0% |
| 6000 | MATERIALS & SUPPLIES | \$ 420 | \$ 575 | \$ 575 | \$ - | 0.0% |
| | TOTAL | \$ 40,789 | \$ 45,794 | \$ 48,352 | \$ 2,558 | 5.6% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

PRIMARY SCHOOL - OTHER 1.0.21.5.61100...

PAGE 14

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 94,900 | \$ 99,373 | \$ 102,190 | \$ 2,817 | 2.8% | |
| 2100 FICA BENEFITS | \$ 7,149 | \$ 7,602 | \$ 7,818 | \$ 216 | 2.8% | |
| 2210 VRS BENEFITS | \$ 11,948 | \$ 14,667 | \$ 16,820 | \$ 2,153 | 14.7% | |
| 2300 HEALTH BENEFITS | \$ 5,486 | \$ 5,982 | \$ 2,975 | \$ (3,007) | -50.3% | |
| 2400 GLI BENEFITS | \$ 179 | \$ 487 | \$ 1,022 | \$ 535 | 109.9% | |
| 6000 MATERIALS / SUPPLIES | \$ 267 | \$ 920 | \$ 920 | \$ - | 0.0% | |
| TOTALS | \$ 119,929 | \$ 129,031 | \$ 131,745 | \$ 2,713 | 2.1% | |
| TOTAL PRIMARY | \$ 2,676,404 | \$ 2,928,051 | \$ 2,984,642 | \$ 56,591 | 1.9% | |
| ELEM. HOMEBOUND | \$ 7,926 | \$ 6,091 | \$ 6,091 | \$ - | 0.0% | |
| TOTALS | \$ 2,684,331 | \$ 2,934,142 | \$ 2,990,733 | \$ 56,591 | 1.9% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - INSTRUCTION 1.0.22.1.61100...

PAGE 15

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-------------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 1,207,952 | \$ 1,250,596 | \$ 1,277,667 | \$ 27,071 | 2.2% | |
| 1123 AFTER SCHOOL REMEDIATION | \$ - | \$ 3,000 | \$ 3,000 | \$ - | 0.0% | |
| 1151 AIDES SALARIES | \$ 50,072 | \$ 54,380 | \$ 62,074 | \$ 7,694 | 14.1% | |
| 1520 SUBSTITUTE SALARIES | \$ 30,958 | \$ 41,045 | \$ 44,500 | \$ 3,455 | 8.4% | |
| 1620 SOL RESOURCE STIPEND | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 101,028 | \$ 108,719 | \$ 106,124 | \$ (2,595) | -2.4% | |
| 2210 VRS BENEFITS | \$ 162,599 | \$ 200,232 | \$ 220,521 | \$ 20,289 | 10.1% | |
| 2300 HEALTH BENEFITS | \$ 76,969 | \$ 84,331 | \$ 84,500 | \$ 169 | 0.2% | |
| 2400 GLI BENEFITS | \$ 2,455 | \$ 6,748 | \$ 13,397 | \$ 6,649 | 98.5% | |
| 3000 OTHER INSTRUCTIONAL COST | \$ 1,450 | \$ 4,910 | \$ 4,060 | \$ (850) | -17.3% | |
| 3001 PURCHASE SERVICES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 5500 TRAVEL | \$ 2,836 | \$ 2,525 | \$ 3,000 | \$ 475 | 18.8% | |
| 6000 MATERIALS & SUPPLIES | \$ 21,675 | \$ 15,500 | \$ 15,500 | \$ - | 0.0% | |
| 6001 SPANISH CURRICULAR FOR 5th GR. | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6003 AFTER SCHOOL REMEDIATION | \$ 442 | \$ - | \$ - | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 66 | \$ 2,800 | \$ 2,800 | \$ - | 0.0% | |
| 8201 OTHER USE OF FUNDS | \$ 181 | \$ 2,420 | \$ 2,420 | \$ - | 0.0% | |
| TOTAL | \$ 1,658,681 | \$ 1,777,206 | \$ 1,839,564 | \$ 62,358 | 3.5% | |

3% increase for all staff

3rd. year of proposed salary scale for Paraprofessionals

raise sub pay from \$62 to \$70

VRS rate at 16.46%

GL rate at 1%

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - GUIDANCE 1.0.22.1.61210...

PAGE 16

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 44,920 | \$ 48,174 | \$ 40,373 | \$ (7,801) | -16.2% | |
| 2100 FICA BENEFITS | \$ 3,057 | \$ 3,685 | \$ 3,089 | \$ (597) | -16.2% | |
| 2210 VRS BENEFITS | \$ 5,793 | \$ 7,110 | \$ 6,645 | \$ (465) | -6.5% | |
| 2300 HEALTH BENEFITS | \$ 6,780 | \$ 7,356 | \$ 4,650 | \$ (2,706) | -36.8% | |
| 2400 GLI BENEFITS | \$ 87 | \$ 236 | \$ 404 | \$ 168 | 71.0% | |
| 6000 MATERIALS & SUPPLIES | \$ 865 | \$ 1,260 | \$ 1,260 | \$ - | 0.0% | |
| TOTAL | \$ 61,501 | \$ 67,822 | \$ 56,421 | \$ (11,401) | -16.8% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - SOCIAL WORKER 1.0.22.1.61220...

PAGE 17

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1110 SOCIAL WORKER SALARIES | \$ 30,108 | \$ 31,520 | \$ 32,466 | \$ 946 | 3.0% | |
| 2100 FICA BENEFITS | \$ 2,218 | \$ 2,411 | \$ 2,484 | \$ 72 | 3.0% | |
| 2210 VRS BENEFITS | \$ 3,727 | \$ 4,652 | \$ 5,344 | \$ 692 | 14.9% | |
| 2300 HEALTH BENEFITS | \$ 3,905 | \$ 4,622 | \$ 4,625 | \$ 3 | 0.1% | |
| 2400 GLI BENEFITS | \$ 28 | \$ 154 | \$ 325 | \$ 170 | 110.2% | |
| TOTAL | \$ 39,986 | \$ 43,360 | \$ 45,243 | \$ 1,883 | 4.3% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - MEDIA 1.0.22.1.61320...

PAGE 18

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|------------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 | INSTRUCTIONAL SALARIES | \$ 49,062 | \$ 51,379 | \$ 52,839 | \$ 1,460 | 2.8% |
| 1150 | AIDES SALARIES | \$ 19,403 | \$ 21,475 | \$ 21,475 | \$ - | 0.0% |
| 2100 | FICA BENEFITS | \$ 5,248 | \$ 5,573 | \$ 5,685 | \$ 112 | 2.0% |
| 2210 | VRS BENEFITS | \$ 8,517 | \$ 10,753 | \$ 12,232 | \$ 1,479 | 13.8% |
| 2300 | HEALTH BENEFITS | \$ 1,264 | \$ 1,675 | \$ 1,675 | \$ - | 0.0% |
| 2400 | GLI BENEFITS | \$ 83 | \$ 357 | \$ 743 | \$ 386 | 108.2% |
| 6000 | MATERIALS & SUPPLIES | \$ 3,526 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| | TOTAL | \$ 87,103 | \$ 96,213 | \$ 99,649 | \$ 3,437 | 3.6% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - OFFICE OF THE PRINCIPAL 1.0.22.1.61410...

PAGE 19

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|---------------------|---------------------|---------------------------|------------------------|----------------------------|--------|
| 1126 | PRINCIPAL'S SALARY | \$ 72,540 | \$ 75,335 | \$ 80,000 | \$ 4,665 | 6.2% |
| 1127 | ASSISTANT PRINCIPAL | \$ 53,040 | \$ 55,162 | \$ 64,000 | \$ 8,838 | 16.0% |
| 1140 | OFFICE CLERK SALARY | \$ 17,331 | \$ 19,986 | \$ 20,586 | \$ 600 | 3.0% |
| 1150 | CLERICAL SALARY | \$ 28,286 | \$ 31,403 | \$ 32,345 | \$ 942 | 3.0% |
| 2100 | FICA BENEFITS | \$ 12,817 | \$ 13,914 | \$ 15,065 | \$ 1,151 | 8.3% |
| 2210 | VRS BENEFITS | \$ 21,075 | \$ 26,846 | \$ 32,415 | \$ 5,568 | 20.7% |
| 2300 | HEALTH BENEFITS | \$ 11,905 | \$ 13,189 | \$ 13,450 | \$ 261 | 2.0% |
| 2400 | GLI BENEFITS | \$ 83 | \$ 891 | \$ 1,969 | \$ 1,078 | 121.0% |
| | TOTAL | \$ 217,077 | \$ 236,727 | \$ 259,830 | \$ 23,103 | 9.8% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - SPECIAL EDUCATION CLASSROOM INSTRUCTION 1.022.2.61100...

PAGE 20

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 171,879 | \$ 181,896 | \$ 174,260 | \$ (7,636) | -4.2% | |
| 1151 AIDES SALARIES | \$ 53,957 | \$ 72,530 | \$ 79,304 | \$ 6,774 | 9.3% | |
| 2100 FICA BENEFITS | \$ 17,711 | \$ 19,464 | \$ 19,398 | \$ (66) | -0.3% | |
| 2210 VRS BENEFITS | \$ 28,495 | \$ 37,553 | \$ 41,737 | \$ 4,183 | 11.1% | |
| 2300 HEALTH BENEFITS | \$ 13,501 | \$ 15,211 | \$ 15,215 | \$ 4 | 0.0% | |
| 2400 GLI BENEFITS | \$ 426 | \$ 1,247 | \$ 2,536 | \$ 1,289 | 103.4% | |
| 3000 PURCHASE/RELATED SERVICE | \$ 15,600 | \$ 15,600 | \$ 15,600 | \$ - | 0.0% | |
| 6000 MATERIALS & SUPPLIES | \$ 291 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% | |
| 7000 JOINT OPERATIONS/NEW HORIZONS | \$ 38,878 | \$ 44,510 | \$ 44,510 | \$ - | 0.0% | |
| 8200 ASSISTIVE TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 9000 PARENT RESOURCE CENTER | \$ 5,497 | \$ 5,680 | \$ 5,850 | \$ 170 | 3.0% | |
| TOTAL | \$ 346,235 | \$ 396,691 | \$ 401,409 | \$ 4,718 | 1.2% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - GIFTED & TALENTED 1.0.22.4.61100...

PAGE 21

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 33,471 | \$ 35,895 | \$ 37,344 | \$ 1,449 | 4.0% | |
| 2100 FICA BENEFITS | \$ 2,461 | \$ 2,746 | \$ 2,857 | \$ 111 | 4.0% | |
| 2210 VRS BENEFITS | \$ 4,214 | \$ 5,298 | \$ 6,147 | \$ 849 | 16.0% | |
| 2300 HEALTH BENEFITS | \$ 4,260 | \$ 4,622 | \$ 4,625 | \$ 3 | 0.1% | |
| 2400 GLI BENEFITS | \$ 63 | \$ 176 | \$ 373 | \$ 198 | 112.3% | |
| 3000 STAFF DEVELOPMENT | \$ - | \$ 400 | \$ 400 | \$ - | 0.0% | |
| 6000 MATERIALS & SUPPLIES | \$ 815 | \$ 900 | \$ 900 | \$ - | 0.0% | |
| TOTAL | \$ 45,283 | \$ 50,037 | \$ 52,646 | \$ 2,609 | 5.2% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY SCHOOL - OTHER 1.0.22.5.61100...

PAGE 22

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|------------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 | INSTRUCTIONAL SALARIES | \$ 21,939 | \$ 18,245 | \$ 19,015 | \$ 770 | 4.2% |
| 2100 | FICA BENEFITS | \$ 1,546 | \$ 1,396 | \$ 1,455 | \$ 59 | 4.2% |
| 2210 | VRS BENEFITS | \$ - | \$ 2,693 | \$ 3,130 | \$ 437 | 16.2% |
| 2300 | HEALTH BENEFITS | \$ - | \$ 500 | \$ - | \$ (500) | -100.0% |
| 2400 | GLI BENEFITS | \$ - | \$ 89 | \$ 190 | \$ 101 | 112.7% |
| 6000 | MATERIALS & SUPPLIES | \$ 974 | \$ 1,425 | \$ 1,425 | \$ - | 0.0% |
| | TOTAL | \$ 24,459 | \$ 24,348 | \$ 25,215 | \$ 867 | 3.6% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ELEMENTARY PROGRAMS

1.0.23.1.61100

PAGE 23

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|----------------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---------------|
| 1110 ADMINISTRATIVE SALARIES | \$ - | \$ - | \$ 4,500 | \$ 117,822 | \$ 177,822 | 100.0% |
| 1120 INST. SALARIES/READERS | \$ - | \$ - | \$ 40,000 | \$ - | \$ - | 0.0% |
| 1150 CLERICAL SALARIES | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 40,000 | 100.0% |
| 1620 INSTRUCTIONAL STIPENDS | \$ - | \$ - | \$ 421 | \$ 421 | \$ 0 | 0.0% |
| 2100 FICA BENEFITS | \$ - | \$ - | \$ - | \$ 25,978 | \$ 25,978 | 100.0% |
| 2210 VRS BENEFITS | \$ - | \$ - | \$ - | \$ 13,950 | \$ 13,950 | 100.0% |
| 2300 HEALTH BENEFITS | \$ - | \$ - | \$ - | \$ 1,579 | \$ 1,579 | 100.0% |
| 2400 GROUP LIFE BENEFITS | \$ - | \$ - | \$ - | \$ 750 | \$ 750 | 100.0% |
| 3001 STAFF DEVELOPMENT | \$ - | \$ - | \$ 330 | \$ 500 | \$ - | 0.0% |
| 5500 TRAVEL | \$ 958 | \$ 2,000 | \$ 4,000 | \$ 2,000 | \$ - | 0.0% |
| 6000 MATERIALS | \$ - | \$ - | \$ 58,000 | \$ 58,000 | \$ - | 0.0% |
| 6010 SELP TESTS FOR ESL STUDENTS | \$ - | \$ - | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| 6020 NEW TEXTBOOK ADOPTION | \$ 23,329 | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ - | 0.0% |
| TOTAL | \$ 82,617 | \$ 95,421 | \$ 295,500 | \$ 260,079 | | 272.6% |

Increase in textbooks for PPS & PES - not funded

Rite Start Writing folders & K-3 SOL Student Achievement Records - not funded

Transferred administrative salaries to instructional area

| | | | | | |
|----------------------------|---------------------|---------------------|---------------------|-------------------|---------------|
| TOTAL ELEMENTARY | \$ 2,480,325 | \$ 2,692,404 | \$ 2,779,977 | \$ 87,573 | 3.3% |
| ELEMENTARY PROGRAMS | \$ 82,617 | \$ 95,421 | \$ 295,500 | \$ 260,079 | 272.6% |
| TOTALS | \$ 2,562,942 | \$ 2,787,824 | \$ 3,075,477 | \$ 347,653 | 12.5% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HOMEBOUND INSTRUCTION 1.0.30.1.61230...

PAGE 24

| CODE | BUDGET FUNCTION | 2005/2006 | | 2006/2007 | | 2007/2008 | | + INCREASE (- DECREASE) | % % |
|-----------------------------|-----------------|------------------|-----------|------------------|-----------|------------------|-----------|----------------------------|-------------|
| | | ACTUAL | | APPROPRIATED | | PROJECTED | | | |
| 1120 INSTRUCTIONAL SALARIES | | \$ 23,613 | \$ | \$ 9,868 | \$ | \$ 9,868 | \$ | 1 | 0.0% |
| 2100 FICA BENEFITS | | \$ 1,806 | \$ | \$ 755 | \$ | \$ 755 | \$ | 0 | 0.0% |
| TOTAL | | \$ 25,419 | \$ | \$ 10,622 | \$ | \$ 10,623 | \$ | 1 | 0.0% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - INSTRUCTION 1.0.31.1.61100...

PAGE 25

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|--------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 1,575,092 | \$ 1,630,683 | \$ 1,644,440 | \$ 13,757 | 0.8% | |
| 1123 AFTER SCHOOL REMEDIATION | \$ 591 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% | |
| 1125 CURRICULUM WRITING | \$ - | \$ 5,000 | \$ 5,000 | \$ - | 0.0% | |
| 1151 AIDES SALARIES | \$ 9,192 | \$ - | \$ - | \$ - | 0.0% | |
| 1520 SUBSTITUTE TEACHER | \$ 44,348 | \$ 41,050 | \$ 44,500 | \$ 3,450 | 8.4% | |
| 1620 SUPPLEMENTAL SALARIES | \$ 26,720 | \$ 53,600 | \$ 53,600 | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 128,657 | \$ 138,995 | \$ 138,104 | \$ (891) | -0.6% | |
| 2210 VRS BENEFITS | \$ 195,110 | \$ 254,373 | \$ 279,686 | \$ 25,313 | 10.0% | |
| 2300 HEALTH BENEFITS | \$ 97,854 | \$ 107,138 | \$ 113,000 | \$ 5,862 | 5.5% | |
| 2400 GLI BENEFITS | \$ 3,017 | \$ 8,445 | \$ 16,992 | \$ 8,547 | 101.2% | |
| 3000 OTHER INSTRUCTIONAL COST | \$ 4,710 | \$ 5,550 | \$ 4,650 | \$ (900) | -16.2% | |
| 3001 PURCHASE SERVICES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 3005 CHORAL DEPARTMENT | \$ - | \$ - | \$ 3,000 | \$ 3,000 | 100.0% | |
| 3007 BAND OPERATIONS | \$ - | \$ - | \$ 3,000 | \$ 3,000 | 100.0% | |
| 5500 TRAVEL | \$ 1,034 | \$ 2,200 | \$ 3,000 | \$ 800 | 36.4% | |
| 6000 MATERIALS & SUPPLIES | \$ 18,691 | \$ 22,903 | \$ 22,903 | \$ - | 0.0% | |
| 6008 ART DEPARTMENT OPERATIONS | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6030 REMEDIAL SUPPLIES | \$ - | \$ 1,945 | \$ 1,945 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 2,001 | \$ 2,775 | \$ 2,775 | \$ - | 0.0% | |
| 8201 OTHER USE OF FUNDS | \$ 986 | \$ 1,460 | \$ 1,460 | \$ - | 0.0% | |
| 8203 VO.ED./ DISADVANTAGED | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 2,108,003 | \$ 2,279,117 | \$ 2,341,055 | \$ 61,938 | 2.7% | |

Add a Reading/Geography teacher to PMS - removed
 Add a part time teacher to make a position full time - removed
 Art Department Operations money not funded
 3% increase for all staff
 3rd. year of proposed salary scale for Paraprofessionals
 raise sub pay from \$62 to \$70
 VRS rate at 16.46%
 GL rate at 1%

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - GUIDANCE 1.0.31.1.61210...

PAGE 26

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 83,479 | \$ 87,385 | \$ 93,339 | \$ 5,954 | 6.8% | |
| 1150 CLERICAL SALARIES | \$ 42,102 | \$ 45,585 | \$ 49,700 | \$ 4,115 | 9.0% | |
| 2100 FICA BENEFITS | \$ 9,580 | \$ 10,172 | \$ 10,942 | \$ 770 | 7.6% | |
| 2210 VRS BENEFITS | \$ 15,900 | \$ 19,626 | \$ 23,544 | \$ 3,918 | 20.0% | |
| 2300 HEALTH BENEFITS | \$ 6,955 | \$ 8,371 | \$ 8,400 | \$ 29 | 0.3% | |
| 2400 GLI BENEFITS | \$ 217 | \$ 652 | \$ 1,430 | \$ 779 | 119.5% | |
| 6000 MATERIALS/SUPPLIES | \$ 1,479 | \$ 3,250 | \$ 3,250 | \$ - | 0.0% | |
| TOTAL | \$ 159,712 | \$ 175,041 | \$ 190,606 | \$ 15,565 | 8.9% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - MEDIA 1.0.31.1.61320...

PAGE 27

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 59,698 | \$ 62,545 | \$ 64,340 | \$ 1,795 | 2.9% | |
| 1150 AIDES SALARY | \$ 14,205 | \$ 18,565 | \$ 21,463 | \$ 2,898 | 15.6% | |
| 2100 FICA BENEFITS | \$ 5,584 | \$ 6,205 | \$ 6,564 | \$ 359 | 5.8% | |
| 2210 VRS BENEFITS | \$ 9,607 | \$ 11,972 | \$ 14,123 | \$ 2,151 | 18.0% | |
| 2300 HEALTH BENEFITS | \$ 5,486 | \$ 6,970 | \$ 5,975 | \$ (995) | -14.3% | |
| 2400 GLI BENEFITS | \$ 144 | \$ 397 | \$ 858 | \$ 461 | 115.9% | |
| 6000 MATERIALS/SUPPLIES | \$ 3,640 | \$ 5,405 | \$ 5,405 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 98,363 | \$ 112,059 | \$ 118,728 | \$ 6,669 | 6.0% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - OFFICE OF THE PRINCIPAL 1.0.31.1.61410...

PAGE 28

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1126 PRINCIPAL'S SALARY | \$ 68,682 | \$ 71,429 | \$ 73,572 | \$ 2,143 | 3.0% | |
| 1127 ASST. PRINCIPAL'S SALARY | \$ 57,325 | \$ 63,200 | \$ 65,096 | \$ 1,896 | 3.0% | |
| 1150 CLERICAL SALARIES | \$ 49,533 | \$ 55,140 | \$ 56,793 | \$ 1,653 | 3.0% | |
| 2100 FICA BENEFITS | \$ 13,189 | \$ 14,517 | \$ 14,953 | \$ 435 | 3.0% | |
| 2210 VRS BENEFITS | \$ 21,538 | \$ 28,010 | \$ 32,173 | \$ 4,163 | 14.9% | |
| 2300 HEALTH BENEFITS | \$ 13,502 | \$ 14,650 | \$ 8,650 | \$ (6,000) | -41.0% | |
| 2400 GLI BENEFITS | \$ 81 | \$ 930 | \$ 1,955 | \$ 1,025 | 110.2% | |
| TOTAL | \$ 223,849 | \$ 247,876 | \$ 253,191 | \$ 5,315 | 2.1% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.31.2.61100...

PAGE 29

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 208,547 | \$ 221,154 | \$ 187,300 | \$ (33,854) | -15.3% | |
| 1151 AIDES SALARIES | \$ 58,026 | \$ 82,920 | \$ 75,620 | \$ (7,300) | -8.8% | |
| 2100 FICA BENEFITS | \$ 19,443 | \$ 23,262 | \$ 20,113 | \$ (3,148) | -13.5% | |
| 2210 VRS BENEFITS | \$ 33,613 | \$ 44,881 | \$ 43,277 | \$ (1,605) | -3.6% | |
| 2300 HEALTH BENEFITS | \$ 24,811 | \$ 28,856 | \$ 27,000 | \$ (1,856) | -6.4% | |
| 2400 GLI BENEFITS | \$ 503 | \$ 1,490 | \$ 2,629 | \$ 1,139 | 76.5% | |
| 3000 PURCHASE/RELATED SERV. | \$ 11,700 | \$ 11,700 | \$ 11,700 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 562 | \$ 1,840 | \$ 1,840 | \$ - | 0.0% | |
| 7000 JOINT OPERATIONS/NEW HORIZONS | \$ 52,518 | \$ 91,790 | \$ 91,790 | \$ - | 0.0% | |
| 8200 ASSISTIVE TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 409,720 | \$ 507,893 | \$ 461,269 | \$ (46,624) | -9.2% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - VOCATIONAL INSTRUCTION 1.0.31.3.61100...

PAGE 30

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 112,454 | \$ 113,251 | \$ 116,484 | \$ 3,233 | 2.9% | |
| 2100 FICA BENEFITS | \$ 8,555 | \$ 8,664 | \$ 8,911 | \$ 247 | 2.9% | |
| 2210 VRS BENEFITS | \$ 14,032 | \$ 16,716 | \$ 19,173 | \$ 2,457 | 14.7% | |
| 2300 HEALTH BENEFITS | \$ 5,060 | \$ 6,445 | \$ 6,000 | \$ (445) | -6.9% | |
| 2400 GLI BENEFITS | \$ 155 | \$ 555 | \$ 1,165 | \$ 610 | 109.9% | |
| 5500 TRAVEL | \$ 296 | \$ 650 | \$ 650 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 2,942 | \$ 4,618 | \$ 4,618 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 1,451 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 8201 C & T OTHER EQUIPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 144,947 | \$ 153,398 | \$ 159,501 | \$ 6,103 | 4.0% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

MIDDLE SCHOOL - GIFTED & TALENTED 1.0.31.4.61100...

PAGE 31

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 34,777 | \$ 36,285 | \$ 37,374 | \$ 1,089 | 3.0% | |
| 2100 FICA BENEFITS | \$ 2,571 | \$ 2,776 | \$ 2,859 | \$ 83 | 3.0% | |
| 2210 VRS BENEFITS | \$ 4,351 | \$ 5,356 | \$ 6,152 | \$ 796 | 14.9% | |
| 2300 HEALTH BENEFITS | \$ 2,877 | \$ 6,829 | \$ 1,830 | \$ (4,999) | -73.2% | |
| 2400 GLI BENEFITS | \$ 65 | \$ 178 | \$ 374 | \$ 196 | 110.2% | |
| 3000 STAFF DEVELOPMENT | \$ - | \$ 400 | \$ 400 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 414 | \$ 920 | \$ 920 | \$ - | 0.0% | |
| TOTAL | \$ 45,056 | \$ 52,743 | \$ 49,909 | \$ (2,835) | -5.4% | |

| | | | | | |
|---------------------|---------------------|---------------------|---------------------|------------------|-------------|
| TOTAL MIDDLE | \$ 3,189,650 | \$ 3,528,128 | \$ 3,574,259 | \$ 46,131 | 1.3% |
| SECONDARY HOMEBOUND | \$ 25,419 | \$ 10,622 | \$ 10,623 | \$ 1 | 0.0% |
| TOTALS | \$ 3,215,070 | \$ 3,538,750 | \$ 3,584,882 | \$ 46,132 | 1.3% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - INSTRUCTION 1.0.32.1.61100...

PAGE 32

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 2,149,119 | \$ 2,275,850 | \$ 2,289,744 | \$ 13,894 | 0.6% | |
| 1121 IN-SCHOOL SUSPENSION | \$ - | \$ 15,045 | \$ 14,350 | \$ (695) | -4.6% | |
| 1122 ISAEP | \$ 16,000 | \$ 7,859 | \$ 7,859 | \$ - | 0.0% | |
| 1123 NEW TEACHER MENTORSHIP | \$ - | \$ 2,200 | \$ 2,200 | \$ - | 0.0% | |
| 1125 CURRICULUM WRITING | \$ - | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 1126 SCHOOL RESOURCE OFFICER | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 1520 SUBSTITUTE TEACHERS | \$ 38,779 | \$ 48,500 | \$ 52,574 | \$ 4,074 | 8.4% | |
| 1620 SUPPLEMENTAL SALARIES | \$ 204,303 | \$ 197,587 | \$ 199,327 | \$ 1,740 | 0.9% | |
| 1622 PSAT/SAT STIPEND | \$ 3,720 | \$ 11,000 | \$ 11,000 | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 185,963 | \$ 198,878 | \$ 197,416 | \$ (1,462) | -0.7% | |
| 2210 VRS BENEFITS | \$ 278,699 | \$ 341,709 | \$ 380,719 | \$ 39,010 | 11.4% | |
| 2300 HEALTH BENEFITS | \$ 195,254 | \$ 197,251 | \$ 224,474 | \$ 27,223 | 13.8% | |
| 2400 GLI BENEFITS | \$ 4,065 | \$ 11,344 | \$ 23,130 | \$ 11,786 | 103.9% | |
| 3000 OTHER INSTRUCTIONAL COST | \$ 11,711 | \$ 15,155 | \$ 14,780 | \$ (375) | -2.5% | |
| 3001 PURCHASE SERVICES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 3002 ATHLETIC OFFICIATING | \$ 14,424 | \$ 14,783 | \$ 14,783 | \$ - | 0.0% | |
| 3810 ALT.ED. - VIRTUAL HIGH SCHOOL | \$ - | \$ 9,000 | \$ 9,000 | \$ - | 0.0% | |
| 5300 FOOTBALL INSURANCE | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ - | 0.0% | |
| 5500 TRAVEL | \$ 3,401 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 54,769 | \$ 36,000 | \$ 36,000 | \$ - | 0.0% | |
| 6001 ACADEMIC LETTERS | \$ - | \$ 2,000 | \$ 2,000 | \$ - | 0.0% | |
| 6002 ETCHED SOFT ENAMEL PIN | \$ - | \$ 850 | \$ 850 | \$ - | 0.0% | |
| 6003 CALCULATOR GRANT | \$ 1,460 | \$ - | \$ - | \$ - | 0.0% | |
| 6004 STANFORD 10 TESTING & SCORING | \$ 2,200 | \$ 6,700 | \$ 6,700 | \$ - | 0.0% | |
| 6005 PSAT/SAT MATERIALS | \$ 3,093 | \$ 7,150 | \$ 7,150 | \$ - | 0.0% | |
| 6006 SCORING FOR VAAP & VGLA | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6007 ATHLETIC UNIFORMS | \$ 20,376 | \$ 30,000 | \$ 30,000 | \$ - | 0.0% | |
| 6008 BAND OPERATIONS | \$ - | \$ 10,000 | \$ 10,000 | \$ - | 0.0% | |
| 6009 CHORUS OPERATIONS | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6010 ART DEPARTMENT OPERATIONS | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 7000 JOINT OPERATIONS/NEW HORIZONS | \$ 241,041 | \$ 271,358 | \$ 271,358 | \$ - | 0.0% | |
| 7005 TUITION SUMMER GOV. SCHOOL | \$ - | \$ 3,000 | \$ 3,000 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 15,635 | \$ 22,575 | \$ 22,575 | \$ - | 0.0% | |
| 8201 OTHER USE OF FUNDS | \$ 546 | \$ 946 | \$ 946 | \$ - | 0.0% | |
| 8203 VO.ED. DISADVANTAGED (C.Perkins) | \$ 19,302 | \$ 15,442 | \$ 17,995 | \$ 2,553 | 16.5% | |
| 8204 CARL PERKINS CARRYOVER | \$ 349 | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 3,465,708 | \$ 3,760,182 | \$ 3,857,930 | \$ 97,748 | 2.6% | |

School Resource officer (funded through a grant for the 1st year)

Add assistant Track Coach to supplements

Chorus & Art Dept Operations money not funded

3% increase for all staff

3rd. year of proposed salary scale for Paraprofessionals

raise sub pay from \$62 to \$70

VRS rate at 16.46%

GL rate at 1%

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - GUIDANCE 1.0.32.1.61210...

PAGE 33

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 158,446 | \$ 165,895 | \$ 174,082 | \$ 8,187 | 4.9% | |
| 1150 CLERICAL SALARIES | \$ 37,438 | \$ 43,345 | \$ 44,645 | \$ 1,300 | 3.0% | |
| 2100 FICA BENEFITS | \$ 14,956 | \$ 16,007 | \$ 16,733 | \$ 726 | 4.5% | |
| 2210 VRS BENEFITS | \$ 24,465 | \$ 30,884 | \$ 36,002 | \$ 5,119 | 16.6% | |
| 2300 HEALTH BENEFITS | \$ 9,029 | \$ 11,045 | \$ 12,855 | \$ 1,810 | 16.4% | |
| 2400 GLI BENEFITS | \$ 281 | \$ 1,025 | \$ 2,187 | \$ 1,162 | 113.3% | |
| 6000 MATERIALS / SUPPLIES | \$ 6,669 | \$ 9,525 | \$ 9,525 | \$ - | 0.0% | |
| 6010 COURSE DESCRIPTION BOOK | \$ - | \$ 1,000 | \$ - | \$ (1,000) | -100.0% | |
| TOTAL | \$ 251,284 | \$ 278,726 | \$ 296,029 | \$ 17,303 | 6.2% | |

Course Description book not funded

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - SOCIAL WORKER 1.0.32.1.61220...

PAGE 34

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1110 INSTRUCTIONAL SALARIES | \$ 30,107 | \$ 31,520 | \$ 32,466 | \$ 946 | 3.0% | |
| 2100 FICA BENEFITS | \$ 2,316 | \$ 2,411 | \$ 2,484 | \$ 72 | 3.0% | |
| 2210 VRS BENEFITS | \$ 3,727 | \$ 4,652 | \$ 5,344 | \$ 692 | 14.9% | |
| 2400 GLI BENEFITS | \$ 28 | \$ 154 | \$ 325 | \$ 170 | 110.2% | |
| TOTAL | \$ 36,179 | \$ 38,738 | \$ 40,618 | \$ 1,880 | 4.9% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - MEDIA 1.0.32.1.61320.....

PAGE 35

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % % |
|-----------------------------|-----------------|---------------------|---------------------------|------------------|------------------------|----------------------------|--------|
| | | | | | | | |
| 1120 INSTRUCTIONAL SALARIES | | \$ 45,113 | \$ 47,233 | \$ 48,570 | \$ 1,337 | 2.8% | |
| 1150 AIDES SALARIES | | \$ 12,210 | \$ 15,240 | \$ 17,370 | \$ 2,130 | 14.0% | |
| 2100 FICA BENEFITS | | \$ 4,330 | \$ 4,779 | \$ 5,044 | \$ 265 | 5.5% | |
| 2210 VRS BENEFITS | | \$ 7,217 | \$ 9,221 | \$ 10,854 | \$ 1,633 | 17.7% | |
| 2300 HEALTH BENEFITS | | \$ 5,486 | \$ 5,953 | \$ 6,000 | \$ 47 | 0.8% | |
| 2400 GLI BENEFITS | | \$ 108 | \$ 306 | \$ 659 | \$ 353 | 115.4% | |
| 6000 MATERIALS / SUPPLIES | | \$ 4,404 | \$ 6,000 | \$ 6,000 | \$ - | 0.0% | |
| TOTAL | | \$ 78,869 | \$ 88,732 | \$ 94,498 | \$ 5,765 | 6.5% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - OFFICE OF THE PRINCIPAL 1.0.32.1.61410.....

PAGE 36

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|--------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1126 PRINCIPAL'S SALARY | \$ 91,426 | \$ 95,030 | \$ 85,751 | \$ (9,279) | -9.8% | |
| 1127 ASST. PRINCIPALS SALARIES | \$ 138,317 | \$ 203,255 | \$ 207,235 | \$ 3,980 | 2.0% | |
| 1150 CLERICAL SALARIES | \$ 64,537 | \$ 71,086 | \$ 73,219 | \$ 2,133 | 3.0% | |
| 2100 FICA BENEFITS | \$ 22,398 | \$ 28,257 | \$ 28,015 | \$ (242) | -0.9% | |
| 2210 VRS BENEFITS | \$ 36,104 | \$ 54,519 | \$ 60,277 | \$ 5,758 | 10.6% | |
| 2300 HEALTH BENEFITS | \$ 10,631 | \$ 11,535 | \$ 16,000 | \$ 4,465 | 38.7% | |
| 2400 GLI BENEFITS | \$ 130 | \$ 1,810 | \$ 3,662 | \$ 1,852 | 102.3% | |
| TOTAL | \$ 363,543 | \$ 465,492 | \$ 474,159 | \$ 8,667 | 1.9% | |

Testing Supervisor
2 Assistant Principals
Alternate Education Supervisor

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - SPECIAL CLASSROOM INSTRUCTION 1.0.32.2.61100.....

PAGE 37

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 227,138 | \$ 204,500 | \$ 205,835 | \$ 1,335 | 0.7% | |
| 1151 AIDES SALARIES | \$ 45,738 | \$ 51,550 | \$ 78,178 | \$ 26,628 | 51.7% | |
| 2100 FICA BENEFITS | \$ 19,471 | \$ 19,588 | \$ 21,727 | \$ 2,139 | 10.9% | |
| 2210 VRS BENEFITS | \$ 34,488 | \$ 37,793 | \$ 46,749 | \$ 8,956 | 23.7% | |
| 2300 HEALTH BENEFITS | \$ 23,821 | \$ 28,374 | \$ 21,400 | \$ (6,974) | -24.6% | |
| 2400 GLI BENEFITS | \$ 516 | \$ 1,255 | \$ 2,840 | \$ 1,585 | 126.4% | |
| 3000 PURCHASE/RELATED SERV. | \$ 990 | \$ - | \$ - | \$ - | 0.0% | |
| 3810 TUITION PAID INSTATE | \$ - | \$ 26,250 | \$ 26,250 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 711 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% | |
| 6005 JOB COACH MATERIALS | \$ 750 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% | |
| 7000 JOINT OPERATIONS/NEW HORIZONS | \$ 85,980 | \$ 148,498 | \$ 148,498 | \$ - | 0.0% | |
| 8200 ASSISTIVE TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | - | |
| TOTAL | \$ 439,604 | \$ 519,807 | \$ 553,477 | \$ 33,669 | 6.5% | |

includes Voc Eval extra period for \$7,894

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - VOCATIONAL INSTRUCTION 1.0.32.3.61100.....

PAGE 38

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 298,092 | \$ 312,380 | \$ 325,075 | \$ 12,695 | 4.1% | |
| 2100 FICA BENEFITS | \$ 22,590 | \$ 23,897 | \$ 24,868 | \$ 971 | 4.1% | |
| 2210 VRS BENEFITS | \$ 37,269 | \$ 46,107 | \$ 53,507 | \$ 7,400 | 16.0% | |
| 2300 HEALTH BENEFITS | \$ 14,594 | \$ 28,667 | \$ 20,000 | \$ (8,667) | -30.2% | |
| 2400 GLI BENEFITS | \$ 445 | \$ 1,531 | \$ 3,251 | \$ 1,720 | 112.4% | |
| 5500 TRAVEL | \$ 983 | \$ 1,700 | \$ 1,700 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 5,740 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 170 | \$ 500 | \$ 500 | \$ - | 0.0% | |
| 8201 C & T OTHER EQUIPMENT COST | \$ 8,413 | \$ 19,957 | \$ 12,154 | \$ (7,803) | 0.0% | |
| TOTAL | \$ 388,296 | \$ 446,739 | \$ 453,055 | \$ 6,316 | 1.4% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

HIGH SCHOOL - GIFTED & TALENTED 1.0.32.4.61100.....

PAGE 39

| CODE | BUDGET FUNCTION | 2005/2006 | | 2006/2007 | | 2007/2008 | | + INCREASE (- DECREASE) | % % |
|-----------------------------|------------------|------------------|------------------|-----------------|-------------|-----------|--|----------------------------|--------|
| | | ACTUAL | | APPROPRIATED | | PROJECTED | | | |
| 1120 INSTRUCTIONAL SALARIES | \$ 51,630 | \$ 58,693 | \$ 60,372 | \$ 1,679 | 2.9% | | | | |
| 2100 FICA BENEFITS | \$ 3,962 | \$ 4,490 | \$ 4,618 | \$ 128 | 2.9% | | | | |
| 2210 VRS BENEFITS | \$ 6,749 | \$ 8,663 | \$ 9,937 | \$ 1,274 | 14.7% | | | | |
| 2300 HEALTH BENEFITS | \$ 1,226 | \$ 2,265 | \$ 2,000 | \$ (265) | -11.7% | | | | |
| 2400 GLI BENEFITS | \$ 101 | \$ 288 | \$ 604 | \$ 316 | 109.9% | | | | |
| 3000 STAFF DEVELOPMENT | \$ - | \$ 400 | \$ 400 | \$ - | 0.0% | | | | |
| 6000 MATERIALS / SUPPLIES | \$ 600 | \$ 800 | \$ 800 | \$ - | 0.0% | | | | |
| TOTAL | \$ 64,268 | \$ 75,599 | \$ 78,731 | \$ 3,133 | 4.1% | | | | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

SECONDARY PROGRAMS

1.0.33.1.61100

PAGE 40

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|---------------|
| 1110 ADMINISTRATIVE SALARIES | \$ | - \$ | - \$ | 121,000 \$ | 121,000 | 100.0% |
| 1120 INSTRUCTIONAL SALARIES | \$ | - \$ | - \$ | - \$ | - | 0.0% |
| 1150 CLERICAL SALARIES | \$ | - \$ | - \$ | 37,470 \$ | 37,470 | 100.0% |
| 1620 INSTRUCTIONAL STIPENDS | \$ | - \$ | 2,000 \$ | 2,000 \$ | - | 0.0% |
| 1620 ASST. FOR SHREDDING STUD.REC. | \$ | - \$ | 2,500 \$ | 2,500 \$ | - | 0.0% |
| 2100 FICA BENEFITS | \$ | - \$ | 153 \$ | 153 \$ | - | 0.0% |
| 2210 VRS BENEFITS | \$ | - \$ | - \$ | 26,085 \$ | 26,085 | 100.0% |
| 2300 HEALTH BENEFITS | \$ | - \$ | - \$ | 10,950 \$ | 10,950 | 100.0% |
| 2400 GROUP LIFE BENEFITS | \$ | - \$ | - \$ | 1,585 \$ | 1,585 | 100.0% |
| 3000 SHREDDING FOR STUDENT RECORD | \$ | - \$ | 500 \$ | 500 \$ | - | 0.0% |
| 3001 STAFF DEVELOPMENT | \$ | - \$ | - | 750 \$ | 750 | 100.0% |
| 3010 GRADUATE SURVEY (Life Track) | \$ | - \$ | 3,300 \$ | 3,300 \$ | - | 0.0% |
| 3015 INTERNATIONAL PARTNERSHIPS | \$ | - \$ | - \$ | 3,500 \$ | 3,500 | 100.0% |
| 3020 PARENT SURVEY | \$ | - \$ | 2,100 \$ | 2,100 \$ | - | 0.0% |
| 3030 SCORING FOR VAAP & VGLA | \$ | - \$ | - \$ | - \$ | - | 100.0% |
| 5500 TRAVEL | \$ | - \$ | - \$ | - \$ | - | 0.0% |
| 6000 MATERIALS | \$ | - \$ | - \$ | - \$ | - | 0.0% |
| 6010 SELP TEST FOR ESL STUDENTS | \$ | - \$ | - | - \$ | - | 100.0% |
| 6020 NEW TEXTBOOK ADOPTION | \$ | 130,044 \$ | 112,549 \$ | 112,549 \$ | - | 0.0% |
| 6025 REPLACEMENT / COMSUMABLES | \$ | 14,949 \$ | 15,000 \$ | 15,000 \$ | - | 0.0% |
| TOTAL | \$ | 144,993 \$ | 138,102 \$ | 339,442 \$ | 201,340 | 145.8% |

New math textbook adoption & Virtual AP courses - not funded

Scoring for VAAP & VGLA not funded

SELP Test for ESL Students not funded

Transfer of administrative salaries to instructional area

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ADULT EDUCATION

1.0.90.7.61100

PAGE 41

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|--------------|
| 1120 INSTRUCTIONAL SALARIES | \$ 3,642 | \$ 8,252 | \$ 8,252 | \$ - | - | 0.0% |
| 2100 FICA BENEFITS | \$ 279 | \$ 708 | \$ 632 | \$ (76) | - | -10.7% |
| 6000 MATERIALS / SUPPLIES | \$ - | \$ 1,000 | \$ 1,000 | \$ - | - | 0.0% |
| TOTAL | \$ 3,921 | \$ 9,960 | \$ 9,884 | \$ (76) | - | -0.8% |

| | | | | | |
|--------------------|---------------------|---------------------|---------------------|-------------------|-------------|
| TOTAL HIGH SCHOOL | \$ 5,087,751 | \$ 5,674,015 | \$ 5,848,498 | \$ 174,482 | 3.1% |
| SECONDARY PROGRAMS | \$ 144,993 | \$ 138,102 | \$ 339,442 | \$ 201,340 | 145.8% |
| ADULT EDUCATION | \$ 3,921 | \$ 9,960 | \$ 9,884 | \$ (76) | -0.8% |
| TOTALS | \$ 5,236,664 | \$ 5,822,077 | \$ 6,197,824 | \$ 375,746 | 6.5% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

SCHOOL BOARD 1.0.90.0.62110.....

PAGE 42

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1110 CLERK OF THE BOARD | \$ - \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1111 BOARD MEMBERS | \$ 3,060 | \$ 3,060 | \$ 3,060 | \$ 3,060 | \$ - | 0.0% |
| 2100 FICA BENEFITS | \$ 234 | \$ 234 | \$ 234 | \$ 234 | \$ - | 0.0% |
| TOTAL | \$ 3,294 | \$ 3,294 | \$ 3,294 | \$ 3,294 | \$ - | 0.0% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

DIVISION WIDE - ADMINISTRATION 1.0.90.0.62120.....

PAGE 43

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1112 SUPERINTENDENT SALARY | \$ 111,191 | \$ 116,751 | \$ 120,253 | \$ 3,502 | 3.0% | |
| 1112A OTHER COMPENSATION | \$ 18,310 | \$ 23,585 | \$ 23,585 | \$ - | 0.0% | |
| 1113 ASST. SUPERINTENDENT | \$ 91,993 | \$ 95,564 | \$ 98,349 | \$ 2,785 | 2.9% | |
| 1130 OTHER PROFESSIONAL | \$ 312,924 | \$ 310,750 | \$ 257,100 | \$ (53,650) | -17.3% | |
| 1150 CLERICAL SUPPORT STAFF | \$ 253,973 | \$ 269,200 | \$ 104,339 | \$ (164,861) | -61.2% | |
| 1151 SUBSTITUTE SALARIES | \$ 2,261 | \$ 5,750 | \$ 6,000 | \$ 250 | 4.3% | |
| 1520 IN SCHOOL PAYROLL | \$ 47,989 | \$ - | \$ - | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 59,897 | \$ 62,852 | \$ 46,636 | \$ (16,216) | -25.8% | |
| 2210 VRS BENEFITS | \$ 94,149 | \$ 116,938 | \$ 99,357 | \$ (17,581) | -15.0% | |
| 2300 HEALTH BENEFITS | \$ 41,249 | \$ 60,380 | \$ 28,102 | \$ (32,278) | -53.5% | |
| 2400 GLI BENEFITS | \$ - | \$ 3,882 | \$ 6,036 | \$ 2,154 | 55.5% | |
| 2700 WORKERS COMPENSATION | \$ 4,600 | \$ 4,600 | \$ 4,738 | \$ 138 | 3.0% | |
| 3000 PURCHASE SERVICES | \$ 27,471 | \$ 40,214 | \$ 40,214 | \$ - | 0.0% | |
| 3001 HOSPITALITY | \$ 12,180 | \$ 12,000 | \$ 12,000 | \$ - | 0.0% | |
| 3002 ACKNOWLEDGEMENTS | \$ 3,366 | \$ 3,300 | \$ 3,300 | \$ - | 0.0% | |
| 3003 LEGAL SERVICES | \$ 15,830 | \$ 16,000 | \$ 16,000 | \$ - | 0.0% | |
| 3004 MASTERS PROGRAM - VCU | \$ - | \$ 22,015 | \$ 22,015 | \$ - | 0.0% | |
| 3005 DUES & MEMBERSHIPS | \$ 10,090 | \$ 12,300 | \$ 12,300 | \$ - | 0.0% | |
| 3006 HUMAN RESOURCES | \$ 3,949 | \$ 4,000 | \$ 4,000 | \$ - | 0.0% | |
| 3007 REGISTRATIONS/SUBSCRIPTIONS | \$ 14,246 | \$ 14,000 | \$ 14,000 | \$ - | 0.0% | |
| 3008 PRESENTERS/STAFF DEVELOPMENT | \$ 918 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% | |
| 3009 TNCC - AA TUITION ASSISTANCE | \$ - | \$ 3,500 | \$ 3,500 | \$ - | 0.0% | |
| 4000 INTERNAL SERVICES | \$ - | \$ 300 | \$ 300 | \$ - | 0.0% | |
| 4010 DISTRICT STAFF DEVELOPMENT | \$ 6,104 | \$ 6,500 | \$ 6,500 | \$ - | 0.0% | |
| 5400 LEASES & RENTALS | \$ 25,884 | \$ 38,250 | \$ 38,250 | \$ - | 0.0% | |
| 5500 SUPT & SB TRAVEL | \$ 3,253 | \$ 6,200 | \$ 6,200 | \$ - | 0.0% | |
| 5501 INSTRUCTIONAL TRAVEL | \$ 2,591 | \$ 3,000 | \$ 3,000 | \$ - | 0.0% | |
| 5502 FINANCE TRAVEL | \$ 1,780 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 5503 STAFF MILEAGE | \$ 1,813 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 8,231 | \$ 10,347 | \$ 10,347 | \$ - | 0.0% | |
| 8200 EQUIPMENT ADDITIONS | \$ 500 | \$ 1,800 | \$ 1,800 | \$ - | 0.0% | |
| TOTAL \$ | \$ 1,176,739 | \$ 1,269,979 | \$ 994,220 | \$ (275,757) | -21.7% | |

moved Coordinators to Other Professional category

moved Instructional Administration to Elementary & Secondary Programs

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

SCHOOL BOARD INITIATIVE - 1.0.90.0.62160

PAGE 44

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|----------|
| 1120 MENTOR TEACHER PROGRAM | \$ 2,500 | \$ - | \$ - | \$ - | - | 0.0% |
| 2100 FICA | \$ 27 | \$ - | \$ - | \$ - | - | 0.0% |
| 3000 TEACHER MINI-GRANT | \$ 14,088 | \$ 15,000 | \$ 15,000 | \$ - | - | 0.0% |
| 3001 MASTERS COHORT VCU #1 | \$ 14,250 | \$ - | \$ - | \$ - | - | 0.0% |
| 3002 MASTERS COHORT VCU #2 | \$ 15,750 | \$ - | \$ - | \$ - | - | 0.0% |
| TOTAL | \$ 46,615 | \$ 15,000 | \$ 15,000 | \$ - | \$ - | - |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ATTENDANCE & HEALTH - DIVISION WIDE HEALTH SERVICES 1.0.90.0.62220.....

PAGE 45

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|--------------|----------------------|---------------------|---------------------------|------------------------|----------------------------|--------------|
| 1131 | SCHOOL NURSES | \$ 114,936 | \$ 128,782 | \$ 144,749 | \$ 15,967 | 12.4% |
| 1132 | SUBSTITUTE NURSES | \$ 4,178 | \$ 3,400 | \$ 4,340 | \$ 940 | 27.6% |
| 1620 | SUPPLEMENT SALARY | \$ 1,088 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 2100 | FICA BENEFITS | \$ 9,218 | \$ 10,265 | \$ 11,558 | \$ 1,293 | 12.6% |
| 2210 | VRS BENEFITS | \$ 11,571 | \$ 19,008 | \$ 23,826 | \$ 4,817 | 25.3% |
| 2300 | HEALTH BENEFITS | \$ 2,924 | \$ 8,557 | \$ 11,000 | \$ 2,443 | 28.5% |
| 2400 | GLI BENEFITS | \$ 173 | \$ 631 | \$ 1,447 | \$ 816 | 129.4% |
| 3000 | STAFF DEVELOPMENT | \$ 75 | \$ 500 | \$ 500 | \$ - | 0.0% |
| 5500 | TRAVEL A & H | \$ 150 | \$ 850 | \$ 850 | \$ - | 0.0% |
| 6000 | MATERIALS / SUPPLIES | \$ 3,245 | \$ 5,000 | \$ 6,000 | \$ 1,000 | 20.0% |
| 6015 | HEPATITIS-B VACCINE | \$ 200 | \$ 2,000 | \$ 1,000 | \$ (1,000) | -50.0% |
| TOTAL | | \$ 147,758 | \$ 180,993 | \$ 207,270 | \$ 26,277 | 14.5% |

Increase substitute nurse pay to equal teacher sub pay

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ATTENDANCE & HEALTH - DIVISION WIDE PSYCHOLOGICAL SERVICES 1.0.90.0.62230.....

PAGE 46

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|--------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1132 SCHOOL PSYCHOLOGIST | \$ 57,673 | \$ 47,000 | \$ 47,794 | \$ 794 | 1.7% | |
| 2100 FICA BENEFITS | \$ 4,383 | \$ 3,596 | \$ 3,656 | \$ 61 | 1.7% | |
| 2210 VRS BENEFITS | \$ 7,140 | \$ 6,937 | \$ 7,867 | \$ 930 | 13.4% | |
| 2300 HEALTH BENEFITS | \$ 1,124 | \$ 2,129 | \$ 4,580 | \$ 2,451 | 115.1% | |
| 2400 GLI BENEFITS | \$ 54 | \$ 230 | \$ 478 | \$ 248 | 107.5% | |
| TOTAL | \$ 70,375 | \$ 59,892 | \$ 64,375 | \$ 4,483 | | 7.5% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ATTENDANCE & HEALTH - DIVISION WIDE SPEECH / AUDIOLOGY 1.0.90.0.62240.....

PAGE 47

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1130 SPEECH THERAPIST | \$ 47,500 | \$ 49,700 | \$ 51,095 | \$ 1,395 | 2.8% | |
| 2100 FICA BENEFITS | \$ 3,640 | \$ 3,802 | \$ 3,909 | \$ 107 | 2.8% | |
| 2210 VRS BENEFITS | \$ 5,974 | \$ 7,336 | \$ 8,410 | \$ 1,075 | 14.6% | |
| 2300 HEALTH BENEFITS | \$ 830 | \$ 6,811 | \$ 1,000 | \$ (5,811) | -85.3% | |
| 2400 GLI BENEFITS | \$ 89 | \$ 244 | \$ 511 | \$ 267 | 109.8% | |
| TOTAL | \$ 58,034 | \$ 67,892 | \$ 64,925 | \$ (2,967) | -4.4% | |

| | | | | | |
|----------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| TOTAL ADMINISTRATION | \$ 1,180,033 | \$ 1,288,273 | \$ 1,012,514 | \$ (275,757) | -21.4% |
| ATTENDANCE & HEALTH | \$ 276,166 | \$ 308,777 | \$ 336,571 | \$ 27,793 | 9.0% |
| TOTAL | \$ 1,456,200 | \$ 1,597,050 | \$ 1,349,085 | \$ (247,964) | -15.5% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

TRANSPORTATION 1.0.90.0.63100.....

PAGE 48

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|----------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1110 SUPERVISOR SALARY | \$ 6,000 | \$ 6,240 | \$ 6,427 | \$ 187 | 3.0% | |
| 1160 BUS AIDES | \$ 21,968 | \$ 40,872 | \$ 42,098 | \$ 1,226 | 3.0% | |
| 1170 BUS DRIVERS SALARIES | \$ 416,490 | \$ 416,000 | \$ 428,480 | \$ 12,480 | 3.0% | |
| 1171 AFTER SCHOOL REMEDIATION | \$ - | \$ 1,000 | \$ 1,030 | \$ 30 | 0.0% | |
| 2100 FICA BENEFITS | \$ 34,979 | \$ 35,505 | \$ 36,570 | \$ 1,065 | 3.0% | |
| 2210 VRS BENEFITS | \$ 42,345 | \$ 68,355 | \$ 78,515 | \$ 10,160 | 14.9% | |
| 2211 RETIREE HEALTH CARE BENEFIT | \$ - | \$ - | \$ 48,000 | \$ 48,000 | 100.0% | |
| 2300 HEALTH BENEFITS | \$ 40,975 | \$ 65,102 | \$ 44,475 | \$ (20,627) | -31.7% | |
| 2400 GLI BENEFITS | \$ 632 | \$ 2,269 | \$ 4,770 | \$ 2,501 | 110.2% | |
| 3000 OTHER BENEFITS | \$ 978 | \$ 800 | \$ 800 | \$ - | 0.0% | |
| 3800 SERV. OTHER GOV. ENTITIES | \$ 245,362 | \$ 219,486 | \$ 219,486 | \$ - | 0.0% | |
| 5300 TRANSP. INSURANCE | \$ 30,000 | \$ 30,000 | \$ 30,900 | \$ 900 | 3.0% | |
| 5500 TRAVEL | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8200 NEW SCHOOL BUSES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 839,731 | \$ 885,629 | \$ 941,551 | \$ 55,922 | 6.3% | |

2211 Retiree health care benefit through VRS (non-professionals eligible during 2007/2008 school year).

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

OPERATION & MAINTENANCE 1.0.90.0.64100.....

PAGE 49

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-------------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1160 MAINTENANCE SALARIES | \$ 147,914 | \$ 156,766 | \$ 114,156 | \$ (42,610) | -27.2% | |
| 1190 DELIVERY SERVICE SALARY "PONY" | \$ 3,323 | \$ 5,408 | \$ 5,570 | \$ 162 | 3.0% | |
| 1191 CUSTODIAL SALARIES | \$ 59,415 | \$ 61,792 | \$ 63,645 | \$ 1,853 | 3.0% | |
| 2100 FICA BENEFITS | \$ 14,700 | \$ 17,133 | \$ 14,028 | \$ (3,105) | -18.1% | |
| 2210 VRS BENEFITS | \$ 26,794 | \$ 32,259 | \$ 30,183 | \$ (2,076) | -6.4% | |
| 2300 HEALTH BENEFITS | \$ 26,534 | \$ 33,965 | \$ 31,465 | \$ (2,500) | -7.4% | |
| 2400 GLI BENEFITS | \$ - | \$ 1,071 | \$ 1,778 | \$ 707 | 66.0% | |
| 2700 WORKERS COMPENSATION | \$ 17,208 | \$ 19,878 | \$ 20,474 | \$ 596 | 3.0% | |
| 3000 PURCHASE SERVICES | \$ 2,075 | \$ 3,700 | \$ 3,700 | \$ - | 0.0% | |
| 3001 COPY MACHINE/AV EQUIPMENT | \$ 64,581 | \$ 36,247 | \$ 36,247 | \$ - | 0.0% | |
| 3002 LAWN CONTRACT SERVICES | \$ 53,943 | \$ 42,000 | \$ 42,000 | \$ - | 0.0% | |
| 3004 CONTRACT CUSTODIAL | \$ 337,531 | \$ 336,600 | \$ 346,698 | \$ 10,098 | 3.0% | |
| 3005 OTHER EXPENSES PAINTING | \$ 14,575 | \$ 10,000 | \$ 10,000 | \$ - | 0.0% | |
| 3006 CONTRACT SERVICES | \$ 105,888 | \$ 77,553 | \$ 109,053 | \$ 31,500 | 40.6% | |
| 3007 GROUNDS MATERIALS | \$ 7,357 | \$ 58,714 | \$ 58,714 | \$ - | 0.0% | |
| 5100 ELECTRICAL SERVICES | \$ 344,998 | \$ 295,000 | \$ 295,000 | \$ - | 0.0% | |
| 5102 FUEL | \$ 82,903 | \$ 80,000 | \$ 80,000 | \$ - | 0.0% | |
| 5104 WATER SERVICE | \$ 18,105 | \$ 12,360 | \$ 12,360 | \$ - | 0.0% | |
| 5105 SEWAGE FEES | \$ 15,063 | \$ 13,602 | \$ 13,602 | \$ - | 0.0% | |
| 5200 COMMUNICATIONS/TELEPH. | \$ 51,378 | \$ 64,508 | \$ 64,508 | \$ - | 0.0% | |
| 5300 LIABILITY & FLOOD INSURANCE | \$ 67,226 | \$ 78,250 | \$ 85,293 | \$ 7,043 | 9.0% | |
| 5800 RENTAL EQUIPMENT | \$ 7,261 | \$ 39,000 | \$ 7,500 | \$ (31,500) | -80.8% | |
| 6000 CUSTODIAL SUPPLIES | \$ 293 | \$ 7,000 | \$ 7,000 | \$ - | 0.0% | |
| 6008 GAS / OIL SB & SBM VEHICLES | \$ 7,210 | \$ 25,171 | \$ 25,171 | \$ - | 0.0% | |
| 6009 PARTS / LABOR SB & SB VEHICLES | \$ 26,835 | \$ 35,000 | \$ 35,232 | \$ 232 | 0.7% | |
| 6090 BUILD MATERIALS REPAIR | \$ 24,090 | \$ 45,000 | \$ 56,793 | \$ 11,793 | 26.2% | |
| 8100 REPAIR/REPLACE FACILITIES | \$ 34,372 | \$ 43,000 | \$ 43,000 | \$ - | 0.0% | |
| 8105 EQUIPMENT ADDITIONS | \$ 152,213 | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL \$ | \$ 1,713,785 | \$ 1,630,977 | \$ 1,613,169 | \$ (17,808) | -1.1% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

SCHOOL FOOD SERVICE 1.0.90.0.65100.....

PAGE 50

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|--------------|
| 1110 ADMINISTRATIVE SALARY | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1180 FOOD SERVICE SALARIES | \$ 171,828 | \$ 210,466 | \$ 216,780 | \$ 6,314 | \$ 3.0% | |
| 1181 SUBSTITUTE SALARIES | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2100 FICA BENEFITS | \$ 12,398 | \$ 15,749 | \$ 16,584 | \$ 835 | \$ 5.3% | |
| 2210 VRS BENEFITS | \$ 16,922 | \$ 22,917 | \$ 35,682 | \$ 12,765 | \$ 55.7% | |
| 2300 HEALTH BENEFITS | \$ 23,656 | \$ 40,600 | \$ 40,600 | \$ - | \$ 0.0% | |
| 2400 GLI BENEFITS | \$ 232 | \$ 761 | \$ 2,168 | \$ 1,407 | \$ 184.9% | |
| 5800 MEAL REIMB. - OPERATION | \$ 112,747 | \$ 59,050 | \$ 111,832 | \$ 52,782 | \$ 89.4% | |
| MEA REIMB. - BREAKFAST PROG. | \$ - | \$ - | \$ 7,327 | \$ 7,327 | \$ 100.0% | |
| 8200 CAFETERIA EQUIPMENT REPAIR | \$ 43,660 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| TOTAL | \$ 381,444 | \$ 349,543 | \$ 423,645 | \$ 74,102 | | 21.2% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

SITE ACQUISITION / PURCHASE SERVICES 1.0.90.0.66100.....

PAGE 51

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|------------------------|---------------------|---------------------------|------------------------|----------------------------|-------|
| | 3000 PURCHASE SERVICES | \$ 11,133 | \$ 10,550 | \$ 12,000 | \$ 1,450 | 13.7% |
| | TOTAL | \$ 11,133 | \$ 10,550 | \$ 12,000 | \$ 1,450 | 13.7% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

INSTRUCTIONAL TECHNOLOGY 1.0.90.9.68100...

PAGE 52

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 239,665 | \$ 254,926 | \$ 213,638 | \$ (41,288) | -16.2% | |
| 1141 TECHNICAL SUPPORT | \$ 26,183 | \$ 27,180 | \$ 26,175 | \$ (1,005) | -3.7% | |
| 2100 FICA BENEFITS | \$ 19,911 | \$ 21,581 | \$ 18,346 | \$ (3,235) | -15.0% | |
| 2210 VRS BENEFITS | \$ 33,215 | \$ 41,639 | \$ 39,473 | \$ (2,166) | -5.2% | |
| 2300 HEALTH BENEFITS | \$ 24,609 | \$ 26,701 | \$ 27,500 | \$ 799 | 3.0% | |
| 2400 GROUP LIFE INSURANCE | \$ 404 | \$ 1,382 | \$ 2,398 | \$ 1,016 | 73.5% | |
| 2700 WORKERS' COMPENSATION | \$ 3,200 | \$ 3,200 | \$ 3,296 | \$ 96 | 3.0% | |
| 3000 STAFF DEVELOPMENT <i>✓</i> | \$ - | \$ - | \$ 5,000 | \$ 5,000 | 100.0% | |
| 3002 RDA & MAXIMUS SUPPORT | \$ 3,820 | \$ 6,195 | \$ 6,443 | \$ 248 | 4.0% | |
| 3005 PURCHASE SERVICE MOUNTING | \$ 960 | \$ 1,400 | \$ 1,400 | \$ - | 0.0% | |
| 5001 TELECOMMUNICATIONS | \$ 12,884 | \$ 14,680 | \$ 14,680 | \$ - | 0.0% | |
| 5200 POSTAGE | \$ 114 | \$ 100 | \$ 100 | \$ - | 0.0% | |
| 5300 INSURANCE | \$ - | \$ 1,000 | \$ 1,030 | \$ 30 | 3.0% | |
| 5500 TRAVEL | \$ 83 | \$ - | \$ - | \$ - | 0.0% | |
| 6000 PPS TECH SUPPLIES | \$ 3,379 | \$ 4,685 | \$ 4,685 | \$ - | 0.0% | |
| 6001 PES TECH SUPPLIES | \$ 3,807 | \$ 9,370 | \$ 9,370 | \$ - | 0.0% | |
| 6002 PMS TECH SUPPLIES | \$ 12,217 | \$ 17,835 | \$ 17,835 | \$ - | 0.0% | |
| 6003 PHS TECH SUPPLIES | \$ 5,126 | \$ 8,375 | \$ 8,375 | \$ - | 0.0% | |
| 6005 REPORT CARD MATERIALS | \$ - | \$ 1,400 | \$ 1,400 | \$ - | 0.0% | |
| 6020 PPS COMPUTER TEXTBOOKS | \$ 369 | \$ 800 | \$ 800 | \$ - | 0.0% | |
| 6021 PES COMPUTER TEXTBOOKS | \$ 237 | \$ 2,750 | \$ 2,750 | \$ - | 0.0% | |
| 6022 PMS COMPUTER TEXTBOOKS | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6023 PHS COMPUTER TEXTBOOKS | \$ 60 | \$ 4,500 | \$ 4,500 | \$ - | 0.0% | |
| 6040 PPS SOFTWARE | \$ 1,482 | \$ 4,500 | \$ 4,500 | \$ - | 0.0% | |
| 6041 PES SOFTWARE | \$ 2,480 | \$ 1,600 | \$ 1,600 | \$ - | 0.0% | |
| 6042 PMS SOFTWARE | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6043 PHS SOFTWARE | \$ 1,619 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 6044 INTEGRATE SOFTWARE LICENSE - PES | \$ 1,950 | \$ 2,600 | \$ 2,600 | \$ - | 0.0% | |
| 6045 WEB BASED IEP SYSTEM - SP.ED. <i>✓</i> | \$ - | \$ - | \$ 15,000 | \$ 15,000 | 100.0% | |
| 6046 TURN-IT-IN SOFTWARE | \$ 1,105 | \$ 1,600 | \$ 1,600 | \$ - | 0.0% | |
| 6050 PPS LIBRARY | \$ 1,484 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 6051 PES LIBRARY | \$ 1,630 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 6052 PMS LIBRARY | \$ 1,875 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% | |
| 6053 PHS LIBRARY | \$ 5,889 | \$ 8,000 | \$ 8,000 | \$ - | 0.0% | |
| 8000 CAPITAL OUTLAY - FURNITURE-PPS | \$ 914 | \$ 800 | \$ 800 | \$ - | 0.0% | |
| 8001 CAPITAL OUTLAY - FURNITURE-PES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8002 CAPITAL OUTLAY - FURNITURE-PMS | \$ 521 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% | |
| 8003 CAPITAL OUTLAY - FURNITURE-PHS | \$ - | \$ 2,000 | \$ 2,000 | \$ - | 0.0% | |
| 8300 PPS HARDWARE/MAINT & REPAIR | \$ 3,690 | \$ 5,100 | \$ 5,100 | \$ - | 0.0% | |
| 8301 PES HARDWARE/MAINT & REPAIR | \$ 4,546 | \$ 6,273 | \$ 6,273 | \$ - | 0.0% | |
| 8302 PMS HARDWARE/MAINT & REPAIR | \$ 1,462 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% | |
| 8303 PHS HARDWARE/MAINT & REPAIR | \$ 553 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% | |
| 8400 DISTRICT WIDE INTERNET ACCESS <i>✓</i> | \$ 1,815 | \$ 2,000 | \$ 37,524 | \$ 35,524 | 1776.2% | |
| 8401 PES INFRASTRUCTURE | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8402 PMS INFRASTRUCTURE | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8403 PHS INFRASTRUCTURE | \$ 273 | \$ 1,000 | \$ - | \$ (1,000) | -100.0% | |
| TOTAL \$ | \$ 423,532 | \$ 499,172 | \$ 508,191 | \$ 9,019 | 1.8% | |

Increase internet line from a T-1 to a DS-3
 Web based IEP system for Special Education

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

INSTRUCTIONAL SUPPORT - TECHNOLOGY 1.0.90.9.68200...

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|--------------|----------------------------|---------------------|---------------------------|------------------------|----------------------------|--------------|
| 1110 | ADMINISTRATIVE SALARIES | \$ 23,864 | \$ 24,819 | \$ 25,562 | \$ 743 | 3.0% |
| 1141 | TECHNICAL SUPPORT | \$ 87,513 | \$ 92,365 | \$ 136,228 | \$ 43,863 | 47.5% |
| 2100 | FICA BENEFITS | \$ 8,512 | \$ 8,965 | \$ 12,377 | \$ 3,412 | 38.1% |
| 2210 | VRS BENEFITS | \$ 13,555 | \$ 17,296 | \$ 26,631 | \$ 9,334 | 54.0% |
| 2300 | HEALTH BENEFITS | \$ 5,042 | \$ 6,258 | \$ 5,500 | \$ (758) | -12.1% |
| 2400 | GROUP LIFE INSURANCE | \$ - | \$ 574 | \$ 1,618 | \$ 1,044 | 181.8% |
| 3000 | PURCHASE SERVICES | \$ 15,916 | \$ 16,000 | \$ 16,000 | \$ - | 0.0% |
| 3002 | RDA SUPPORT SERVICES | \$ 12,559 | \$ 12,600 | \$ 12,600 | \$ - | 0.0% |
| 5001 | TELECOMMUNICATIONS | \$ - | \$ 250 | \$ 250 | \$ - | 0.0% |
| 6000 | TECHNOLOGY SUPPLIES - SBO | \$ 2,094 | \$ 1,000 | \$ 1,000 | \$ - | 0.0% |
| 6020 | COMPUTER TEXTBOOKS - SBO | \$ - | \$ 200 | \$ 200 | \$ - | 0.0% |
| 6040 | TECHNOLOGY SOFTWARE - SBO | \$ 1,500 | \$ 2,000 | \$ 2,000 | \$ - | 0.0% |
| 8000 | CAPITAL OUTLAY - FURNITURE | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8300 | HARDWARE | \$ 3,307 | \$ 4,200 | \$ 4,200 | \$ - | 0.0% |
| 8304 | REPLACE/REPAIR | \$ 3,750 | \$ 5,000 | \$ 5,000 | \$ - | 0.0% |
| 8400 | INFRASTRUCTURE | \$ 146 | \$ 800 | \$ 800 | \$ - | 0.0% |
| TOTAL | | \$ 177,758 | \$ 192,327 | \$ 249,965 | \$ 57,638 | 30.0% |

1141 Additional Data Manager position

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

ADMINISTRATIVE TECHNOLOGY 1.0.90.9.68300...

PAGE 54

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1110 ADMINISTRATIVE SALARIES | \$ 78,306 | \$ 80,000 | \$ 82,400 | \$ 2,400 | 3.0% | |
| 2100 FICA BENEFITS | \$ 6,033 | \$ 6,120 | \$ 6,304 | \$ 184 | 3.0% | |
| 2210 VRS BENEFITS | \$ 9,530 | \$ 11,808 | \$ 13,563 | \$ 1,755 | 14.9% | |
| 2300 HEALTH BENEFITS | \$ 901 | \$ 978 | \$ 5,500 | \$ 4,522 | 462.4% | |
| 2400 GROUP LIFE INSURANCE | \$ - | \$ 392 | \$ 824 | \$ 432 | 110.2% | |
| TOTAL \$ | \$ 94,770 | \$ 99,298 | \$ 108,591 | \$ 9,293 | 9.4% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

NO CHILD LEFT BEHIND
TITLE I - ELEMENTARY 1.122.1.61100.....

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|----------------------------------|---------------------|---------------------------|------------------------|----------------------------|--------------|
| 1120 | INSTRUCTIONAL SALARIES | \$ 32,000 | \$ 56,676 | \$ 46,931 | \$ (9,745) | -17.2% |
| 1122 | TITLE I AFTER SCHOOL REMEDIATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1123 | SUBSTITUTES & STIPENDS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1140 | AIDES SALARIES | \$ 13,009 | \$ 14,789 | \$ 16,858 | \$ 2,069 | 14.0% |
| 2100 | FICA BENEFITS | \$ 2,990 | \$ 5,467 | \$ 4,880 | \$ (587) | -10.7% |
| 2210 | VRS BENEFITS | \$ 5,484 | \$ 10,548 | \$ 10,500 | \$ (49) | -0.5% |
| 2300 | HEALTH BENEFITS | \$ 8,055 | \$ 10,534 | \$ 10,550 | \$ 16 | 0.2% |
| 2400 | GLI BENEFITS | \$ 25 | \$ 350 | \$ 638 | \$ 288 | 82.2% |
| 3000 | TITLE I EVAL SERV/VERTICAL ARTIC | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3001 | PROFESSIONAL DEVELOPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3002 | TITLE I PARAPROFESSIONAL DEV. | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3003 | TITLE I WILSON TRAINING | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4001 | TITLE I REWARD/SUPPLIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4002 | TITLE I TRANSPORTATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 6000 | MATERIALS & SUPPLIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8200 | EQUIPMENT ADDITIONS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 9000 | TITLE I PARENTAL INVOLVEMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 9001 | EVALUATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL | \$ 61,563 | \$ 98,364 | \$ 90,356 | \$ (8,008) | -8.1% |

NO CHILD LEFT BEHIND
TITLE I - MIDDLE 1.131.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|----------------------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 | INSTRUCTIONAL SALARIES | \$ 32,000 | \$ 58,693 | \$ 60,372 | \$ 1,679 | 2.9% |
| 1121 | CARRYOVER | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1122 | TITLE I AFTER SCHOOL REMEDIATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1124 | SUBSTITUTES & STIPENDS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1140 | AIDES SALARIES | \$ 14,608 | \$ 16,452 | \$ 18,905 | \$ 2,453 | 14.9% |
| 2100 | FICA BENEFITS | \$ 3,523 | \$ 5,749 | \$ 6,065 | \$ 316 | 5.5% |
| 2210 | VRS BENEFITS | \$ 5,645 | \$ 11,091 | \$ 13,049 | \$ 1,958 | 17.6% |
| 2300 | HEALTH BENEFITS | \$ 1,942 | \$ 3,270 | \$ 3,275 | \$ 5 | 0.2% |
| 2400 | GLI BENEFITS | \$ 28 | \$ - | \$ 793 | \$ 793 | 100.0% |
| 3000 | TITLE I VERTICAL TEAMING/EVALUA. | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3001 | INTERNAL CHARGES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3002 | TITLE I STAFF DEVELOPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 4002 | TITLE I TRANSPORTATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 6000 | TITLE I SUPPLIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 9000 | TITLE I PARENTAL INVOLVEMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8200 | EQUIPMENT ADDITIONS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL | \$ 57,745 | \$ 95,255 | \$ 102,458 | \$ 7,203 | 7.6% |

NO CHILD LEFT BEHIND
TITLE I - DISTRICT 1.190.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|--------------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 | INSTRUCTIONAL SALARIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1122 | AFTER SCHOOL REMEDIATION | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1140 | AIDES SALARIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2100 | FICA | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2210 | VRS BENEFITS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2300 | HEALTH BENEFITS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 2400 | GROUP LIFE BENEFITS | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3000 | PROFESSIONAL DEVELOPMENT | \$ 5,287.00 | \$ 7,446 | \$ 7,446 | \$ - | 0.0% |
| 3001 | EVAULATION | \$ 2,543.75 | \$ 2,500 | \$ 2,500 | \$ - | 0.0% |
| | TOTAL | \$ 7,831 | \$ 9,946 | \$ 9,946 | \$ - | 0.0% |

TOTAL TITLE I \$ 127,138 \$ 203,565 \$ 202,761 \$ (805) -1%

Federal funding for \$73,700 only. The rest (\$126,714 funded by local funds.)

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

TITLE II - A PRIMARY 1.3.21.1.61100

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 ESL TEACHER | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 3000 STAFF DEVELOPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 6000 MATERIALS / SUPPLIES | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |

TITLE II - A ELEMENTARY 1.3.22.1.61100

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|--------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 SALARIES | \$ 31,914 | \$ 33,510 | \$ 32,505 | \$ (1,005) | -3.0% | |
| 1140 AIDES SALARIES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 1520 SUBSTITUTE SALARIES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 3000 STAFF DEVELOPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 31,914 | \$ 33,510 | \$ 32,505 | \$ (1,005) | -3.0% | |

TITLE II - A MIDDLE 1.3.31.1.61100

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 3000 STAFF DEVELOPMENT | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |
| TOTAL | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% |

TITLE II - A HIGH 1.3.32.1.61100

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 SALARIES | \$ - | \$ 8,400 | \$ 8,820 | \$ 420 | 5.0% | |
| 3020 REMEDIATION | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8200 EQUIPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ - | \$ 8,400 | \$ 8,820 | \$ 420 | 5.0% | |

TITLE II - A DIVISION WIDE 1.3.90.1.61100

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|------|
| 1120 SALARIES | \$ - | \$ 10,129 | \$ 10,129 | \$ - | \$ - | 0.0% |
| 3000 STAFF DEVELOPMENT | \$ 844 | \$ - | \$ - | \$ - | #DIV/0! | |
| 4000 INTERNAL CHARGES | \$ 1,190 | \$ - | \$ - | \$ - | \$ - | 0.0% |
| TOTAL | \$ 2,035 | \$ 10,129 | \$ 10,129 | \$ - | #DIV/0! | |

TITLE II-D TECHNOLOGY - NO CHILD LEFT BEHIND

| | | | | | |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|---------------|
| 3000 PROFESSIONAL DEVELOPMENT | \$ 1,995 | \$ 1,995 | \$ 1,307 | \$ (688) | -34.5% |
| 5500 TRAVEL | \$ - | \$ - | \$ - | \$ - | 0.0% |
| TOTAL | \$ 1,995 | \$ 1,995 | \$ 1,307 | \$ (688) | -34.5% |

GRAND TOTAL FOR TITLE II \$ 35,943.55 \$ 54,034 \$ 52,761 \$ (1,273) -2.4%

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

TITLE V - PRIMARY SCHOOL 1.2.21.1.61100.....

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|-----------------|---------------------|---------------------------|------------------------|----------------------------|---------------|
| 1140 | AIDE SALARY | \$ 5,271 | \$ 5,271 | \$ 2,643 | \$ (2,628) | 100.0% |
| 1141 | CARRYOVER | \$ 2,578 | | | | |
| 8200 | EQUIPMENT | \$ - | | \$ - | | 0.0% |
| | TOTAL | \$ 7,849 | \$ 5,271 | \$ 2,643 | \$ (2,628) | -49.9% |

TITLE V - ELEMENTARY SCHOOL 1.2.22.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 1120 | SALARIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 1140 | AIDES SALARIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8200 | EQUIPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | 0.0% |

TITLE V - MIDDLE SCHOOL 1.2.31.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 8200 | EQUIPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | 0.0% |

TITLE V - HIGH SCHOOL 1.2.32.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------|----------------------------|---------------------|---------------------------|------------------------|----------------------------|---------------|
| 3000 | SOL PROF. CURRICULUM | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 6000 | MATERIALS / SUPPLIES | \$ - | \$ - | \$ - | \$ - | 0.0% |
| 8200 | EQUIPMENT | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL | \$ - | \$ - | \$ - | \$ - | 0.0% |
| | TOTAL TITLE V - ALL | \$ 7,849 | \$ 5,271 | \$ 2,643 | \$ (2,628) | -49.9% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

CHAPTER VI-B - SPECIAL EDUCATION 1.3.20.2.61100.....

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-----------------------------------|-------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 169,930 | \$ 285,600 | \$ 311,687 | \$ 26,087 | 9.1% | |
| 1121 SALARIES - CARRYOVER | \$ 108,344 | \$ - | \$ - | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 630 | \$ - | \$ 23,844 | \$ 23,844 | 0.0% | |
| 2210 VRS BENEFITS | \$ 1,005 | \$ - | \$ 51,304 | \$ 51,304 | 100.0% | |
| 2300 HEALTH BENEFITS | \$ 3,255 | \$ - | \$ - | \$ - | 0.0% | |
| 2400 GLI BENEFITS | \$ - | \$ - | \$ 3,117 | \$ 3,117 | 100.0% | |
| 3000 PURCHASE SERVICES | \$ 88,277 | \$ 88,803 | \$ 61,935 | \$ (26,868) | -30.3% | |
| 3001 PURCHASE SERV - CARRYOVER | \$ 1,609 | \$ - | \$ - | \$ - | 0.0% | |
| 3010 AUTISM GRANT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 3020 SLIVER GRANT | \$ 10,093 | \$ - | \$ - | \$ - | 0.0% | |
| 3021 SLIVER GRANT - CARRYOVER | \$ 6,921 | \$ - | \$ - | \$ - | 0.0% | |
| 5000 SLIVER GRANT - OTHER CHARGES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 5001 SLIVER GRANT - OTHER - C/O | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 5800 VI-B MISCELLANEOUS | \$ - | \$ 5,295 | \$ 5,295 | \$ - | 0.0% | |
| 6000 MATERIALS / SUPPLIES | \$ 3,450 | \$ 1,495 | \$ 1,495 | \$ - | 0.0% | |
| 6001 MATERIALS - CARRYOVER | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6005 SLIVER GRANT SUPPLIES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 6006 SLIVER GRANT SUPPLIES - C/O | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8000 CAPITAL OUTLAY | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8001 CAPITAL OUTLAY-CARRYOVER | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 8200 ASSISTIVE TECHNOLOGY | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 9000 SLIVER - PARENTAL INVOLVEMNT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 9001 SLIVER - PARENTAL INV. - C/O | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 9002 VI-B PARENTAL INVOLVMENT | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| TOTAL | \$ 393,514 | \$ 381,193 | \$ 458,677 | \$ 77,484 | 20.3% | |

VI-B funded at \$380,412. The balance of \$78,265 funded by local dollars.

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

DRUG FREE SCHOOLS & COMMUNITY ACT - PRIMARY SCHOOL 1.4.21.1.61100.....

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 3000 DRUG FREE SCHOOLS | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 3030 TITLE IV STAFF DEVELOPMENT | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 6000 TITLE IV SUPPLIES | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| TOTAL | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |

DRUG FREE SCHOOLS & COMMUNITY ACT - ELEMENTARY SCHOOL 1.4.22.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 3000 DRUG FREE SCHOOLS | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 3030 TITLE IV STAFF DEVELOPMENT | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| TOTAL | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |

DRUG FREE SCHOOLS & COMMUNITY ACT - MIDDLE SCHOOL 1.4.31.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------------|-----------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 3000 DRUG FREE SCHOOLS | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 3030 TITLE IV STAFF DEVELOPMENT | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 6000 TITLE IV MATERIALS & SUPPLIES | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| TOTAL | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |

DRUG FREE SCHOOLS & COMMUNITY ACT - HIGH SCHOOL 1.4.32.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|---------------------------------|--------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 3000 CONTRACT SERVICES | \$ 2,418 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 2100 FICA BENEFITS | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 3000 TITLE IV COUNSELING | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 3025 TITLE IV DRUG TESTING | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 3030 TITLE IV STAFF DEVELOPMENT | \$ - \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 5800 DRUG FREE MISC. | \$ 21 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 6000 TITLE IV SUPPLIES | \$ 5,037 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| TOTAL | \$ 7,476 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |

DRUG FREE SCHOOLS & COMMUNITY ACT - HIGH SCHOOL 1.4.90.1.61100.....

| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|------------------------------|---------------------|---------------------|---------------------------|------------------------|----------------------------|-------------|
| 3000 PURCHASE SERVICES | \$ 767 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 5800 DRUG FREE MISCELLANEOUS | \$ 46 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| 6000 SUPPLIES | \$ 4,444 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| TOTAL | \$ 5,257 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |
| TOTAL DRUG FREE | \$ 12,733 \$ | - \$ | - \$ | - \$ | - \$ | 0.0% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

REMEDIAL SUMMER SCHOOL 1.6.90.6.61100.....

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| CODE | BUDGET FUNCTION | 2005/2006 ACTUAL | 2006/2007 APPROPRIATED | 2007/2008 PROJECTED | + INCREASE (- DECREASE) | % |
|-------------------------------------|------------------|---------------------|---------------------------|------------------------|----------------------------|---|
| 1120 INSTRUCTIONAL SALARIES | \$ 26,420 | \$ 29,722 | \$ 29,770 | \$ 48 | 0.2% | |
| Transportation | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 1120 K, 1, 2, SUMMER SCHOOL CLASSES | \$ - | \$ - | \$ - | \$ - | 0.0% | |
| 2100 FICA BENEFITS | \$ 2,015 | \$ 2,274 | \$ 2,145 | \$ (129) | -5.7% | |
| 6000 MATERIALS / SUPPLIES | \$ 1,230 | \$ 1,410 | \$ 1,410 | \$ - | 0.0% | |
| TOTAL | \$ 29,665 | \$ 33,406 | \$ 33,325 | \$ (81) | -0.2% | |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

STATE TECHNOLOGY GRANT 1.0.90.9.68305

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| CODE | BUDGET FUNCTION | 2005/2006 | | 2006/2007 | | 2007/2008 | | + INCREASE (- DECREASE) | % % |
|--------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------|-------------|
| | | ACTUAL | | APPROPRIATED | | PROJECTED | | | |
| 3000 | PURCH SERV/INTERNET ACCESS | \$ 10,476 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | \$ 6,000 | - | 0.0% |
| 3002 | CARRY-OVER INTERNET ACCESS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| 6000 | TECH SUPPLIES/OTHER USE FUNDS | \$ 10 | \$ 10 | \$ 8,819 | \$ 8,819 | \$ 8,819 | \$ 8,819 | - | 0.0% |
| 6002 | CARRY-OVER OTHER USE FUNDS | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| 6040 | TECH SOFTWARE/INSTRUCT/REMED | \$ 1,038 | \$ 8,819 | \$ 8,819 | \$ 8,819 | \$ 8,819 | \$ 8,819 | - | 0.0% |
| 6042 | TECH.SOFTWARE-CARRY-OVER | \$ 1,894 | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| 6050 | PROFESSIONAL DEVELOPMENT | \$ 7,700 | \$ 7,700 | \$ 7,700 | \$ 7,700 | \$ 7,700 | \$ 7,700 | - | 0.0% |
| 6052 | PROF. DEVELOP. CARRYOVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| 6053 | REQUIRED LOCAL MATCH | \$ 23,100 | \$ 23,100 | \$ 23,100 | \$ 23,100 | \$ 23,100 | \$ 23,100 | - | 0.0% |
| 6054 | LOCAL MATCH CARRYOVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| 8300 | HARDWARE | \$ 130,797 | \$ 135,273 | \$ 135,273 | \$ 135,273 | \$ 135,273 | \$ 135,273 | - | 0.0% |
| 8302 | HARDWARE-CARRY-OVER | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| 8400 | LAN CAPABILITY | \$ 3,898 | \$ 3,898 | \$ 3,898 | \$ 3,898 | \$ 3,898 | \$ 3,898 | - | 0.0% |
| 8402 | LAN CAPABILITY -CARRY-OVER | \$ 5,454 | \$ - | \$ - | \$ - | \$ - | \$ - | - | 0.0% |
| TOTAL | | \$ 184,368 | \$ 184,800 | - | 0.0% |

| | | | | | |
|------------------------|-------------------|-------------------|-------------------|------------------|-------------|
| TOTAL FEDERAL GRANTS | \$ 761,546 | \$ 833,989 | \$ 906,767 | \$ 72,778 | 8.7% |
| REMEDIAL SUMMER SCHOOL | \$ 29,665 | \$ 33,406 | \$ 33,325 | \$ (81) | -0.2% |
| TOTALS | \$ 791,211 | \$ 867,395 | \$ 940,092 | \$ 72,698 | 8.4% |

POQUOSON CITY SCHOOLS
2007 - 2008 BUDGET

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SUMMARY OF EXPENDITURES

BUDGET FUNCTION

| | 2006/2007 | 2007/2008 | PERCENT |
|--------------------------|-------------------|-------------------|------------------------|
| PPS EXPENDITURES - TOTAL | \$ 2,928,051 | \$ 2,984,642 | |
| HOMEBOUND/ELEMENTARY | \$ 6,091 | \$ 6,091 | |
| PES EXPENDITURES - TOTAL | \$ 2,692,403 | \$ 2,779,977 | |
| ELEMENTARY PROGRAMS | \$ 95,421 | \$ 295,500 | |
| PMS EXPENDITURES - TOTAL | \$ 3,531,127 | \$ 3,574,259 | |
| HOMEBOUND/SECONDARY | \$ 10,622 | \$ 10,623 | |
| PHS EXPENDITURES - TOTAL | \$ 5,674,015 | \$ 5,848,498 | |
| SECONDARY PROGRAMS | \$ 138,102 | \$ 339,442 | |
| ADULT EDUCATION | \$ 9,960 | \$ 9,884 | |
| DIVISION WIDE-ADMIN | \$ 1,288,272 | \$ 1,012,514 | |
| ATTENDANCE & HEALTH | \$ 308,777 | \$ 336,571 | |
| TRANSPORTATION | \$ 885,629 | \$ 941,551 | |
| OPERATION/MAINTENANCE | \$ 1,630,977 | \$ 1,613,169 | |
| FOOD SERVICE | \$ 349,543 | \$ 423,645 | |
| TECHNOLOGY | \$ 790,797 | \$ 866,747 | |
| SITE ACQUISITION | \$ 10,550 | \$ 12,000 | |
| GRANTS | \$ 833,989 | \$ 906,767 | |
| REMEDIAL SUMMER SCHOOL | \$ 33,406 | \$ 33,325 | |
| TOTAL BUDGET | \$ 21,217,735 | \$ 21,995,206 | 777,471 3.66% |